

# 2013-2014 Approved Operating Budget

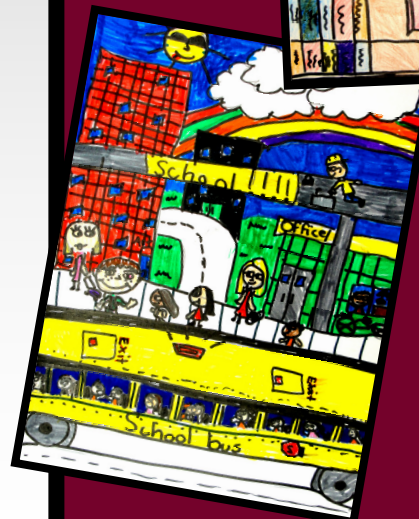


**District  
School Board  
Of  
Volusia County**

**DeLand, Florida**

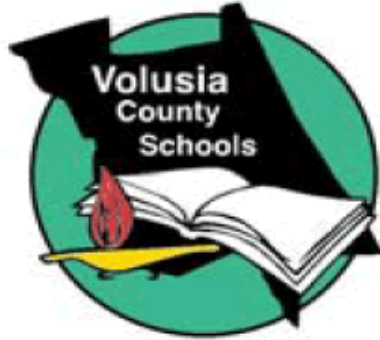
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## Cover Drawings by Volusia County Schools Elementary Art Students

- Left Column:** Ada Chen, Art Class, 5<sup>th</sup> grade, Citrus Grove Elementary; Art Teacher - Nancy Henschel  
Austin Gartrell, Soccer during Recess, 2<sup>nd</sup> grade, Osceola Elementary; Art Teacher - Melanie Interdonato  
Kaeden Prospect, Self-Portrait, 1<sup>st</sup> grade, Cypress Creek Elementary; Art Teacher - Ektemal Francis-Hanna  
Nicholas Duval, Math Class, 2<sup>nd</sup> grade, R. J. Longstreet Elementary; Art Teacher - Marla Basli  
Ricardo De Leon, School Materials, 5<sup>th</sup> grade, Discovery Elementary; Art Teacher - Dornetta Martinez
- Right Column:** Joseph Faircloth, Reading Counts, 5<sup>th</sup> grade, R.J. Longstreet Elementary; Art Teacher - Marla Basli  
Samuel Watson, Jr., Parking Lot by the Flagpole, 4<sup>th</sup> grade, Palm Terrace Elementary; Art Teacher - Tamara Dillen  
Amhya Pooler, Reading Group, 4<sup>th</sup> grade, Citrus Grove Elementary; Art Teacher - Nancy Henschel  
Carlos Yanes, Cool Glue, 5<sup>th</sup> grade, Discovery Elementary; Art Teacher - Dornetta Martinez  
Betsy Sereikas, Music Class, 3<sup>rd</sup> grade, Manatee Cove Elementary; Art Teacher - Sheri Langlais  
Diondre Greene, Book Respect, 4<sup>th</sup> grade, Manatee Cove Elementary; Art Teacher - Sheri Langlais  
Renee Roden, A Beautiful Day at School, 4<sup>th</sup> grade, Pine Trail Elementary; Art Teacher - Melody Potash



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# *Introductory Section*







## Demographic Information



Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, with 47 miles of Atlantic Ocean beaches. With a population of approximately 496,900 people, Volusia County is ranked the 11th largest county in Florida. Volusia is home to a diverse range of ages with approximately 22% of the population age 65 or older and 18% under 18. The median age is 46 years. According to the U.S. Census Bureau, there are over 197,599 households throughout the county with a median income of \$40,106 and a per capita income of \$22,829. The top four employers in the county are Volusia County School Board, Florida Hospital, Halifax Health, and Volusia County Government. As the largest employer in the county, Volusia County Schools employs approximately 7,259 full and part-time personnel, including more than 4,300 teachers who are highly skilled professionals, with 43% holding advanced degrees. In addition, 210 teachers have achieved National Board Certification. Although tourism is a significant contributor to Volusia County's economy, services, including education and health, are the primary industry. The preliminary estimate from August, 2013 shows Volusia's unemployment rate to be 7.1%, which was a little below the national average of 7.3%.

## Background on the Volusia County School District

The School District of Volusia County is the 13th largest school district in the state (by enrollment) with 77 schools, including 8 charter schools and approximately 61,234 students in Pre-Kindergarten to twelfth grade. For management purposes, the county is divided into two areas. Each area has an assigned Area Superintendent who supervises the schools in his/her area. Volusia County Schools offer a wide variety of educational programs to all ages. In addition to the many programs offered in traditional school settings, the district also operates 4 alternative education sites for students with behavioral and/or emotional limitations. The Teen Parent programs provide a developmental childcare component for young parents to learn to be responsible parents and give them the opportunity to complete high school. The English for Speakers of Other Languages (ESOL) program provides specialized instruction in English. Volusia Online Learning Virtual School is taking the next evolutionary step in the delivery of digital curriculum. Options are available for both full and part-time virtual instruction for grades K-12 and blended models are offered in some elementary and all secondary schools and all alternative education sites. Students enjoy the flexibility of taking a wide range of courses anytime from any place.



Volusia County is the 11th largest county in Florida, covering 1,207 square miles.



# Executive Summary

## Educational Programs Offered

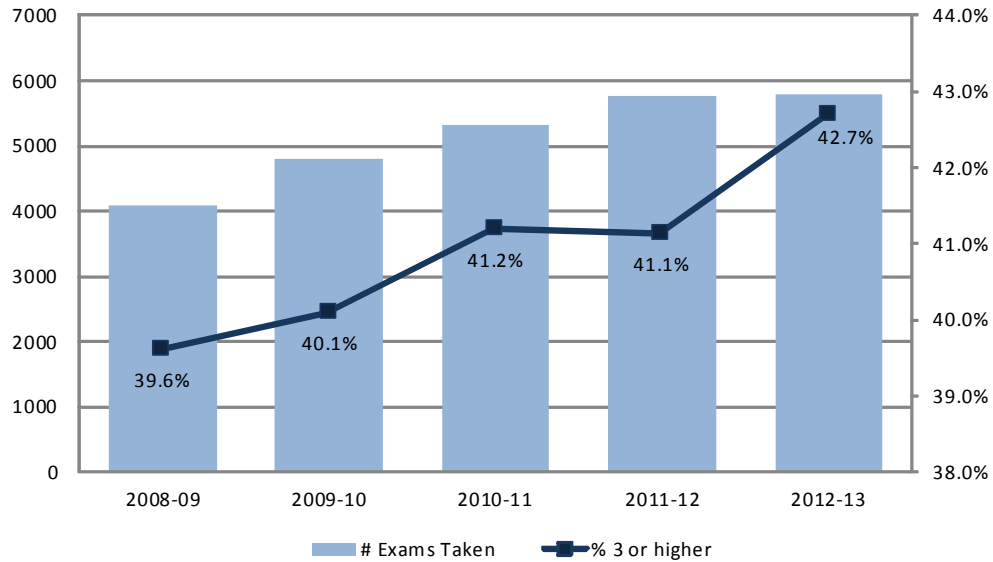
The School Board of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). In addition, Volusia County provides certified art, media, music, guidance and physical education teachers at all schools. The following is an instructional program summary, highlighting program offerings for the 2013-14 school year:

- The AVID program is offered in 9 middle schools and 7 high schools
- International Baccalaureate programs are offered at two Volusia County high schools
- Multiple Advanced Placement programs are offered at all ten Volusia County high schools
- All Volusia County high schools offer the Superintendent's Diploma of Distinction program, which recognizes outstanding student academic achievement
- Dual enrollment opportunities are available to all qualified high school students
- All Volusia County high schools and middle schools offer career and technical education courses
- A wide variety of alternative education programs, services and school locations are offered
- All Volusia County middle and high schools offer a variety of World language programs
- Volusia County Schools provide Title I supplemental services to thirty-one elementary schools, one K-8 school, two middle schools, one high schools, two charter schools and three alternative schools
- Volusia County Schools provide Title I, Part A School Improvement Grant SIG 1003 (a) supplemental services to seven elementary schools, one K-8 school, 6 middle schools, three high schools, one charter school, and one middle-high school
- All middle schools are implementing the College Board's Springboard program in language arts to accelerate achievement for all students
- Eight elementary schools are participating in the "School-wide Plus One Program"
- Professional Development opportunities have been extended to all teachers through online learning
- Volusia County high schools provide thirty-one nationally recognized career academies ranging from Law & Government to STEM
- Approximately 55 Title I coaches (academic, reading, math, science, writing coaches and instructional support teachers) comprise the "Many Coaches, One Voice" initiative that provides support across the district to teachers through modeling and coaching effective instructional and classroom management strategies
- Approximately 43 Title I Academic Intervention Teachers provide support in the areas of reading, math, writing or science
- Title I provides VPK-Early Initiative classrooms in three elementary schools
- Title I provides Migrant educational programs for: five elementary schools, one K-8 school, one middle-high school, and two high schools
- A variety of ESOL educational programs, resources, and services are offered through Title I & Title III
- Title I provides a variety of programs, services and resources for homeless students and unaccompanied youth in Title I public and non-public schools
- Title I provides Waterford programs for K-2, Apple devices, and technical support in Title I schools
- Online Learning Labs are in place at all ten middle and high schools to facilitate online options for students who are seeking credit recovery, original credit or acceleration. The online labs serve as an environment for both virtual and blended models to meet individual academic needs of all students for courses they initially did not pass
- E-Learning East and West serves students who meet minimum program requirements utilizing online content with face-to-face instruction thereby, allowing students to earn credits needed for graduation. All students graduate from their zoned high school.



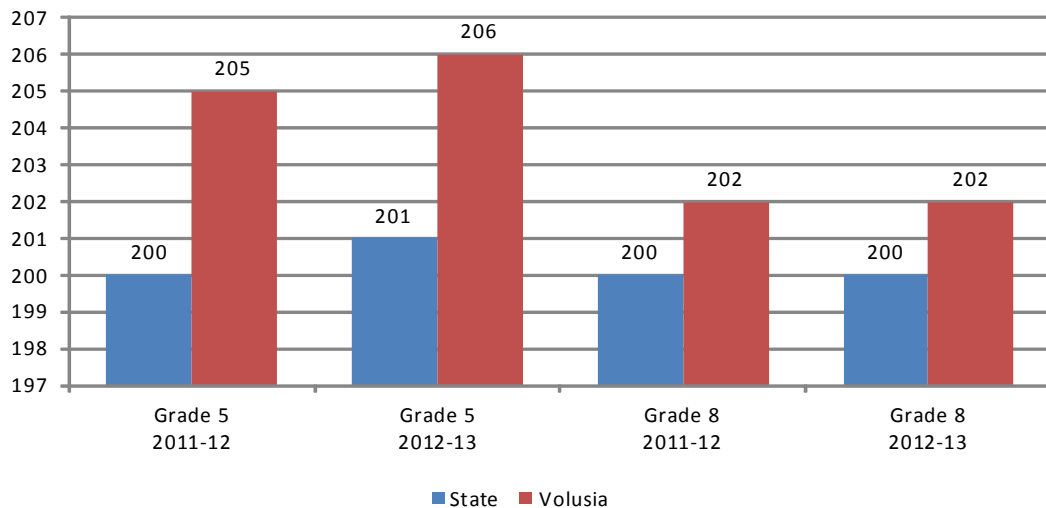
## Advanced Placement Growth and Performance

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 4,086 to 5,801. At the same time, performance, as defined by students scoring three or higher, has increased. In 2013, 5,801 exams were administered with a passing rate of 42.7 percent, an improvement over the prior year. These data elements indicate increasing performance and participation rates among Volusia high school students and increasing levels of preparation for post-secondary readiness.



## FCAT 2.0 Science by Achievement Level

Florida students are tested in the areas of chemical sciences, earth and space sciences, life and environmental sciences, and scientific reasoning. The bar graphs below show the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels.



# Executive Summary

## District Accomplishments

There have also been numerous accomplishments among students, teachers, schools and the district as a whole:

- The School District of Volusia County is recognized as one of only four districts out of 16,000 nationally to receive the Career Academy Innovation Community Award from the Ford Motor Company Fund. Volusia has 32 academies in 10 high schools that combine college-preparatory curriculum with a career focus.
- Volusia's 2013 graduates garnered over \$33,291,340 in scholarships.
- Fifty-nine schools earned the Five Star School award from the Florida Department of Education.
- Jennifer Foutch, Creekside Middle school counselor, was named FSCA Middle School Counselor of the Year by the Florida School Counselor Association.
- Janet Meza, Taylor Middle-High senior, won the 2012 Hispanic Heritage Month Award/Essay/Art contest. Ms. Meza was the sole winner in the high school category and won a four-year Florida College Plan scholarship provided by the Florida Prepaid College Foundation.
- Seabreeze High School was named a 2011-2014 Visual Art Demonstration School by the Florida Department of Education. Art teachers, Lisa Botkin and John Richmond, completed an extensive application containing data, videos of teaching students, student art and awards. Seabreeze High is one of very few that have received recognition for this new collaboration between the Department of Education and Florida Art Education Association.
- Rylee Mack, South Daytona Elementary student won first place in the Florida Division of Emergency Management, region five, Severe Weather Awareness poster contest. Ms. Mack was one of seven students to be recognized statewide during a five-day tour by state officials.
- Devon Robinson, New Smyrna Beach High freshman, and Valencia Robinson, New Smyrna Beach Middle teacher, both placed first in the Black History Month Excellence in Education contest. Devon won the high school division of the Black History Month essay contest. He was awarded a four-year, prepaid scholarship to a Florida college or university. Valencia won the middle school division of the Black History.
- Hinson Middle School participated in the Business Innovation Factory's Teacher Research study. This study is affiliated with Gates research and Hinson Middle School was one of three schools selected in the country to participate.
- Monica Prather, Hinson Middle teacher, won the 2013 International Reading Association Award for Technology and Reading for her project, "Tangerine." The IRA Award for Technology and Reading honors educators in grades K-12 who are making an outstanding and innovative contribution to the use of technology in reading education.
- A total of ten FFA students from DeLand Middle, DeLand High, Heritage Middle and University High received first place in their respective competitive and leadership events at the 84th Florida FFA State Convention.
- Sixty Volusia County students were selected as "All-State" musicians for the state of Florida. These students were chosen from among several thousand students in a statewide audition process.
- Five Volusia County Schools seniors were named Dell Scholarship recipients. There were only 11 winners in the entire state of Florida and more than 300 in the United States. Each student participated in AVID (Advancement Via Individual Determination) for four or more years.
- Meryl Liu, Cypress Creek Elementary fourth grade student, was named the Doodle 4 Google state winner for Florida.



## **Federal Program Accomplishments**

Volusia County Schools use Federal funds to support programs outlined under the Elementary and Secondary Education Act. These programs include:

### **Title I, Part A**

- Installed 1,550 new The Plus One Program (one additional hour of instruction per school day) at eight Title I elementary schools
- Continued Training for Waterford Early Reading Program at 30 schools
- Offered Parent to Kid Workshops to all Title I elementary schools during the school year.

### **Title I, Part C**

- Successfully enrolled 43 families (127 students total) in the Migrant Education Program (MEP)
- Provided funding Credit Accrual Summer Session for middle-high school students. One migrant student was able to graduate with access to the Online Learning Lab.

### **Title I, Part D**

- Funded a reading intervention teacher for neglected and delinquent students at PACE Center for Girls to receive additional instruction to help improve reading skills
- Funded reading and math programs for neglected and delinquent students through AMI Kids to provide intensive reading and math instruction to improve student's academic skills

### **Title I, Homeless**

- Provided tutoring, more than 499 backpacks, school supplies and reading books to homeless students at non-Title I schools

### **Title II, Teacher & Principal Training**

- Funded 1 Reading Coach at each high school to provide site-based professional development and coaching in reading and content-area skills

### **Title III, Supplementary Instructional Support for English Language Learners**

- Adult ESOL classes were offered at various school sites
- Partnered with Title I, Part C to provide an Intensive English Summer Program for middle-high school students at Taylor Middle-High
- Continued supplemental tutoring program, at elementary, middle and high school levels

### **IDEA, Part B, Entitlement**

- Developed curriculum maps and instructional routines aligned to Common Core State Standards (CCSS) to support grade level instruction of elementary students served in multi-grade ESE classes
- Provided in-depth training before Preplanning to secondary Separate Class Emotional or Behavioral Disorder (SC-EBD) teachers on integrating curriculum into daily instruction, scaffolding instruction and providing classroom management in a blended virtual setting
- Facilitated six virtual Pre-Kindergarten (Pre-K) Professional Learning Communities (PLC) meetings on Early Release Professional Development Days to analyze data, train participants in essential curriculum and assessment tools, and provided essential training in understanding social/emotional underpinnings of CCSS



# Executive Summary

## District Strategic Plan

A 2012-2015 Strategic Plan for the School District of Volusia County was adopted on August 29, 2012. The plan was moved from a 5-Year plan to a 3-Year plan in order to focus on more immediate action and change. It was felt that the 3-Year plan would help keep the momentum for change moving forward and allow for adjustments as needed. The plan contains five broad goals with actions steps under each goal.

### **GOAL 1: Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.**

#### ACTIONS:

- A. Implement Anchor Literacy Standards of reading, writing, listening, speaking, language use, and grammar in 100% of our classrooms.
- B. Implement Common Core Standards in all math and language arts courses.
- C. Align school improvement plans with Common Core Standards implementation to improve student achievement.
- D. Expand the use of all technology resources to serve multiple functions, including alignment of technologies to support Common Core Standards and to build capacity for computer-based testing.

Progress Indicators may include but are not limited to:

FCAT Scores, End of Course exam scores, Alternate Assessments, School Grades, District Interim Assessments.

### **GOAL 2: Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.**

#### ACTIONS:

- A. Implement a Multi-tiered System of Supports that provides interventions and support for academic and behavioral success for all students.
- B. Provide support for implementation and promotion of Career Academies at all high schools.
- C. Provide the facility infrastructure that is capable of supporting network and technology access.
- D. Provide opportunities for community stakeholders to expand and enrich our students' learning experiences.
- E. Utilize controlled open enrollment, redistricting, program relocation and placement to ensure student educational needs and access to programs is balanced and equitable across the district.
- F. Expand Bring Your Own Technology (BYOT) program to more schools.
- G. Implement the Volusia Instructional Management System (IMS) to include curriculum mapping, lesson planning, assessment systems, grade book and attendance reporting, and data analysis functions.
- H. Implement a plan to place high performing teachers and principals in low performing high-poverty schools to increase student achievement.
- I. Provide opportunities for rigorous and accelerated learning through on-line learning options.
- J. Align federal funds and grant opportunities to increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- K. Maintain a comprehensive performing and visual arts program.
- L. Provide opportunities for participation in athletics and other extra-curricular activities that promote leadership and civic responsibility.
- M. Investigate a differentiated pay system for high performing teachers at high poverty/low performing schools.

Progress Indicators may include but are not limited to:

Student referral data, student behavioral data, retentions, promotions, Career Academy evaluations, volunteer hours, number of student mentors, enrollment data, HR reports, on-line course completions, technology inventory, attendance reports, number of partnerships and collaborations between area colleges and universities, student and staff awards.

### **GOAL 3: Promote an emotionally, intellectually and physically safe environment for all students and staff.**

#### ACTIONS:

- A. Promote a safe environment for students walking, riding and biking to and from school through on-going communication and programs in cooperation with students, parents, cities, and law enforcement.





# Executive Summary

- B. Inspect Volusia County School District facilities regularly to ensure safe, clean, and healthy learning environments.
- C. Improve managerial and operational efficiency and effectiveness.
- D. Provide adequate resources within the constraints of our budget to meet state mandates and maintain programs and facilities for students and staff.
- E. Transport students to assigned schools in a timely manner.
- F. Develop school-based comprehensive safety and security plans.
- G. Promote a safe environment for students through programs such as the anti-bullying initiative.
- H. Promote an intellectually safe environment that allows for creative thinking and problem solving by students and staff.

Progress Indicators may include but are not limited to:

Accident reports, security audits, custodial performance reports, budget reports, student transportation reports, restraint reports, stop-arm violations, student recognitions and scholarships, staff recognitions.

## **GOAL 4: Foster an environment that promotes on-going professional development and improved job performances for all teachers and staff.**

### ACTIONS:

- A. Expand the variety of partnerships provided teachers and staff to support their utilization of community resources and post-secondary institutions.
- B. Implement the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification management tools.
- C. Implement a new teacher evaluation system: Volusia System for Empowering Teachers (VSET).
- D. Provide principals and assistant principals with coordinated training of a customized calibration and certification assessment to ensure valid teacher evaluations.
- E. Implement a new leader evaluation system: Volusia System for Empowering Leaders (VSEL).
- F. Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants.
- G. Implement a systematized process for the hiring of highly effective teachers and principals.
- H. Provide methods and resources for on-going training of new and existing staff.
- I. Investigate a differentiated pay schedule plan for critical shortage certification areas.

Progress Indicators may include but are not limited to:

Data on teacher and leader evaluations, in-service hours, training logs, employee retention, employee evaluations, student achievement.

## **GOAL 5: Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.**

### ACTIONS:

- A. Establish a process to foster communication with families, staff, and community members (including those who are not currently connected to our schools); keep employees and retirees informed; collaborate with business and community organizations, and maintain a professional relationship with the news media through the district's communication plan.
- B. Launch a new public website for the school district.
- C. Develop an intranet for use within the district.
- D. Update all departmental and school websites.
- E. Encourage a strong partnership between governmental leaders, locally, state and nationally.
- F. Promote School Board member's active role in advocating for public education through presentations.
- G. Investigate the creation of a new district logo.
- H. Involve students in the development of materials that promote the school district.
- I. Explore marketing opportunities, including social media, to promote Volusia public schools (Communication Plan).

Progress Indicators may include but are not limited to:

Number of hits on websites, surveys, positive news stories, number of community partnership agreements.



# Executive Summary

## **2013-14 District Budget**

The annual budget process is the key to the development of the School Board of Volusia County's strategic plan allowing divisions the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget is reviewed by the Superintendent and School Board in June, the process begins six months earlier with the projections of student enrollment, calculation of school staffing, revenue and expenditure forecasts and departmental needs assessment. The following provides a brief description of the various phases of the budget process and time frames in which budget preparation takes place:

### **Planning Phase**

The planning stage of the budget process begins in December. The budget calendar is created listing activities and key dates. Concurrently, senior staff meets to discuss goals and initiatives for the coming year as well as challenges and opportunities facing the district. Finally, projections and assumptions crucial to the budgeting process such as program changes, enrollment projections and anticipated changes in funding levels are evaluated.

### **Budget Development Phase**

Based upon the School Board's priorities and strategic plan, departments develop goals and objectives for the budget period. Base salary and benefit budgets, which represent existing service levels, are adjusted for anticipated compensation, health insurance, retirement and tax changes. Division heads are also asked to evaluate staffing levels necessary to meet their goals and objectives, which may include shifting, eliminating, adding and changing funding on positions. A continuation budget philosophy is used for department non-salary budgets.

School staffing is calculated based on established formulas and projected enrollment numbers. The Deputy Superintendents, Area Superintendents, and program staff review each school's allocation. Appropriate meetings are held to further discuss needs and recommendations. Following changes the preliminary staffing sheets are provided to the principals for their review. School non-salary budgets are allocated based on an established formula using the guidelines provided in the budget manual. The principal and their school budget committee design a spending plan based on the school's goals and objectives.

Budget submission is accomplished electronically for both schools and departments. The Budget Department compiles the information and compares it with the forecasted revenues to ensure a balanced budget. The budget is then reviewed with the Deputy Superintendent for Financial and Business Services and the Superintendent.

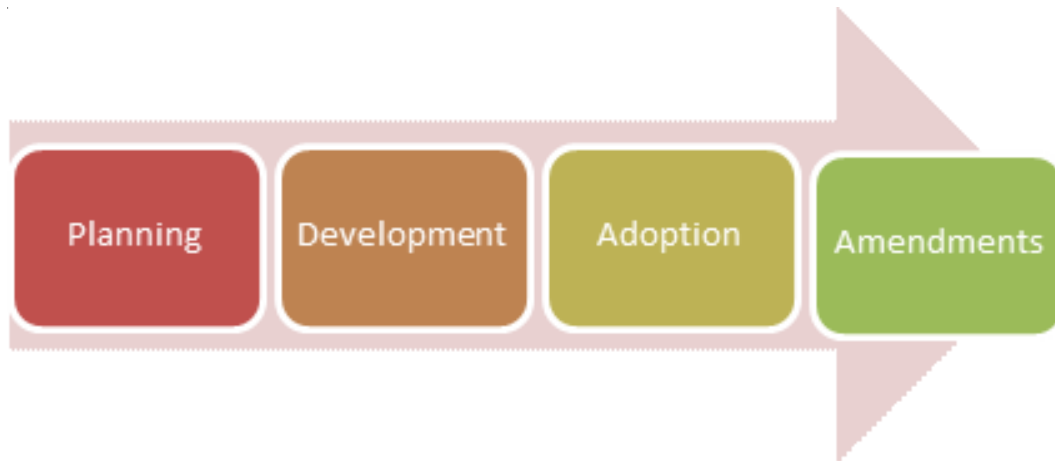
### **Budget Adoption Phase**

The preliminary budget is presented in a series of workshops to the School Board allowing them to make adjustments or request further information concerning the district-spending plan. The tentative budget and TRIM (Truth in Millage) are advertised in the newspaper and then approved after a public hearing in July. All final revisions are made and the budget is officially adopted after a public hearing held in September.

### **Budget Amendments Phase**

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each functional activity (e.g., instruction, pupil personnel services and school administration) and may be amended by resolution at any School Board meeting prior to the due date of the annual financial report.





## 2013-14 Budget Calendar

Aug., 2012	Florida Board of Education submits their budget request
Dec., 2012	FTE projections transmitted to DOE
Jan., 2013	Governor's budget proposal
Feb. 26, 2013	Budget Workshop
March 5, 2013	Legislative Session begins
March 12, 2013	Budget Workshop
April 9, 2013	Budget Workshop
April, 2013	Calculate 2013-2014 school staffing
April, 2013	Capital Outlay 5-Year Plan reviewed
April, 2013	School Non-Salary Budgets prepared
April 23, 2013	Budget Workshop
May 3, 2013	Legislative Session end
May 14, 2013	Budget Workshop
June 11, 2013	Budget Workshop
July 1, 2013	Fiscal Year 2013-14 begins
July 23, 2013	Public Hearing and Adoption of Tentative Budget
Sept. 10, 2013	Public Hearing and Adoption of Final Budget



# Executive Summary

## Major Initiatives

### Class Size Reduction Amendment

In November, 2002, Florida voters passed Constitutional Amendment 9, requiring the state legislature to reduce the maximum class size in Florida's public schools. The goal set by the amendment to be reached by 2010-11 is 18 students per pre-kindergarten class through grade three, 22 students per core class in grades 4 through 8, and 25 students per core class in grades 9 through 12. During the 2009 legislative session, the school average was extended for the 2009-10 school year. In 2012-13, the state allocated \$66.1 million toward meeting classroom compliance requirements in Volusia County Schools. In an effort to meet compliance at the classroom level, the district added 257.8 teaching positions and extra period supplements in 2010-11 and maintained them in 2011-12. Some of the many implementation strategies used then and currently still in use are:

- Increased Volusia virtual classes in the high schools
- Multi-grade classes in the elementary schools
- Extra period supplements for teachers in the secondary schools
- Out of zone variance deadline

The District met class size compliance for the 2010-11 and 2011-12 and avoided substantial penalties. However, meeting class size compliance in 2012-13 was particularly challenging with the reduction of nearly 250 teaching positions. With a renewed effort in 2013-14, the district is confident that class size compliance will be achieved.

### American Recovery and Reinvestment Act (ARRA)

The American Recovery and Reinvestment Act (ARRA) was a significant federal legislative measure that augmented the school district's budget. Divided into two segments, the stimulus package provided the district with an additional \$16.7 million in Title I, Individuals with Disabilities Education Act (IDEA), Homeless Children and Youth, Enhancing Education Through Technology and Equipment Assistance-School Food Service grants, while the stabilization portion supplied an additional \$19.5 million for general fund expenditures. The ARRA funds were a critical component in saving and creating more than 550 full-time equivalent personnel, despite declining state funding. The ARRA funding was no longer available in 2011-12, with most of the personnel assigned to the general operating budget or reassigned through attrition. The district was no longer able to fund nearly 250 teachers with its available resources in 2012-13.

### Capital Outlay Program

The last project on the 2001 sales tax project list was fully completed and closed in 2013. The remaining collections of the half penny sales tax will go toward paying the debt service on several of the projects that were included in the sales tax bond issues and the COPs issues. The collections continue until December 2016. With the economy still in a down turn the district will turn its attention to renovation and repair projects to maintain the existing schools in a safe and dry environment. The district is starting to discuss, proposing to the voters, to continue the half cent sales tax to make major roof and structural repairs to many of the older schools. Forty six percent of the current schools are over thirty years old and an additional nineteen percent are over twenty years old and starting to need major improvements.



## Major Initiatives

### Critical Needs Operating Millage

Under F.S. 1011.71(3)(c), the 2010 legislative session provided district school boards throughout the state the ability to levy an additional 0.25 discretionary ad valorem millage for critical operating or capital needs for two (2) fiscal years. The Volusia County School Board exercised that option for critical operating needs, generating an additional \$8 million in 2009-2010, \$7 million in 2010-2011 & 2011-2012 and \$6 million in 2012-2013. The continuation, of the 0.25 critical needs millage was approved by voter referendum through 2012-13. On June 26, 2012, the school board passed a resolution calling for an additional 0.75 mill (above the 0.25), under F.S. 1011.73(2), for school operational purposes for a four (4) year period – July 1, 2013 through June 30, 2017. The additional millage did not receive voter approval in November of 2012.

### Half-Cent Sales Tax Extension

With the continued challenges faced with the decline in capital revenue and the impending sunset in 2016 of the half-cent sales tax for school needs, the school district will initiate a campaign to extend the sales tax beyond 2016 during the 2014 election cycle. This would be necessary in order the projected needs of major renovation and repair projects as well as addressing aging facilities, bus fleet, and ever changing requirements of technology in a competitive and demanding academic environment.

### Race to the Top Program

Race to the Top is a \$4.35 billion United States Department of Education program designed to spur reforms in state and local district K-12 education. It is funded by the ED Recovery Act as part of the American Recovery and Reinvestment Act of 2009 and was announced by President Barack Obama and Secretary of Education Arne Duncan on July 24, 2009. The Volusia County School District received \$11.7 million over the four-year period ending June 30, 2014 to implement ambitious plans in four core education reform areas:

- Adopting standards and assessments that prepare students to succeed in college and the workplace, and to compete in the global economy
- Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction
- Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most
- Turning around our lowest-achieving schools

Race to the Top will reward States that have demonstrated success in raising student achievement and have the best plans to accelerate their reforms in the future. These States will offer models for others to follow and will spread the best reform ideas across their States and across the country.

### Fund Balance Policy

A significant highlight in 2009-10 was the school board's bold decision to approve policy 722 which requires the district to maintain a minimum 3% unreserved fund balance with the desirability of 5%. This decision added a more noteworthy dimension of substantive and responsible goal setting in the fiscal process. The Board met that goal in 2009-10, 2010-11, 2011-12 and 2012-13.



# Executive Summary

## Issues

The District faced continued budgetary challenges this year. The budget year began with a \$33 million budget deficit projection. Included in this projection were several cost increases such as the addition of over 100 teachers to meet the class size initiative. Health insurance costs increased by 5.5% along with a retirement rate increase from 5.18% to 6.95%. Federal funds could no longer cover the costs of the AVID program, so the cost was shifted to the general operating fund. The loss of the 0.25 mill reduced general fund revenue by over \$6 million. Several measures were taken to close the budget gap. Custodial services and ground maintenance were both outsourced for an estimated savings of \$6.9 million. Central office budgets were decreased by 5% and the final gap was closed by utilizing non-recurring balances.

## DCD Impact

A major factor which influences the school district's new money is the District Cost Differential (DCD). The DCD is a factor used within the FEFP to adjust funding to reflect differing costs of living throughout the state. In comparison to Volusia's neighboring counties, the school district's DCD of 0.9672 is the second lowest in the five county Central Florida area, resulting in fewer new dollars from the state's funding formula. This year's loss was \$8 million as a result of this calculation. In fact, by using the DCD's from those counties, Volusia would receive an additional \$4 - \$11 million. For four of the past ten years, the state had provided the District with a DCD supplement that averaged \$1.4 million per year. This year is the sixth consecutive year that the district did not receive that supplement. Legislative efforts to approve a study, as suggested by the Florida Senate, of the DCD during the last three legislative sessions have been unsuccessful.

## Health Care

Just as the nation struggles with the ongoing health care debate, the Volusia County School District faces tough decisions when it comes to the rising cost of health care under the fully insured health insurance program for its employees. The District has an Insurance Committee which is made up of two members from each union (AFSCME, VESA and VTO) and three members from Non-bargaining that constantly explore options throughout the year to preserve the quality of service providers and networks under the health insurance programs while saving as much as possible. The District has also implemented an ongoing Wellness Program, as well as expanded health clinic access for all benefit eligible employees, as proven proactive methods of reducing long term costs.

## State Revenue Shortfall

Volusia County schools experienced a total operating state budget reduction between September, 2007 and July 2012 of nearly \$80.1 million. The district's loss of funds following the District Cost Differential calculation of 0.9672 was \$8 million. This year the state provided an increase of \$16.6 million, however the increase included dollars earmarked for teacher salary increases and a retirement rate increase. Revenue forecasts for the State of Florida continue to predict slow economic recovery. Consequently, the school district has instituted numerous cost reductions and identified targeted cost reductions in order to balance the budget as is required by law. The federal ARRA (American Recovery and Reinvestment Act) and EduJobs funds made it possible to balance the budget without significant reductions in teaching staff. These funds were no longer available as of 2011-12. In addition, a voter approved referendum of an additional 0.25 mill tax levy is in effect through 2012-13. A one mill referendum in November of 2013 was not approved by the voters.





## **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared utilizing the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants, and interest on investments. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Agency (Fiduciary) Funds are purely custodial in nature (assets equal liabilities) and, as such, do not have a measurement focus.

In applying the “susceptible to accrual” concept to revenues from Federal and State sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended for the specific purpose before the District will receive any amounts; therefore, revenues are recognized based upon the incurrence of the expenditures. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the “susceptible to accrual” criteria are met. In all cases, monies received before the revenue recognition criteria have been met, are reported as deferred revenue.

The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds’ principal ongoing operations. The principal operating revenues of the District’s internal service funds are charges for workers’ compensation, general liability, and property insurance. The principal operating expenses include salaries and benefits for employees, insurance claims, and excess coverage insurance. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Retained earnings in the internal service funds are designated for future losses.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, and then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use in governmental fund financial statements, it is the District’s policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.



# Executive Summary

## **Basis of Budgeting**

The Board follows procedures established by Chapter 1001.51, Florida Statutes, and State Board of Education Administrative Rules, Chapter 6A-1, in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules. When the tentative budget is prepared according to Florida Statute 1011.02, the proposed expenditures, plus transfers, and balances shall not exceed the estimated income, transfers and balances. The budget and each of the parts thereof shall balance.

The legal level of control is at the functional level (e.g., instruction, pupil personnel services, and school administration) with control exercised at the object level (e.g., salaries, purchased services, and capital outlay) within each function. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations. When the tentative budget is prepared according to Florida Statute 1011.02, the proposed expenditures, plus transfers, and balances shall not exceed the estimated income, transfers and balances. The budget and each of the parts thereof shall balance.

## **Fund Types**

The District reports the following governmental funds:

**General Fund** - used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called the Operating Fund.

**Debt Service Fund** - used to account for the accumulation of resources for, and the payment of, debt principal, interest and related costs on long-term debt.

**Capital Outlay Fund** - to account for financial resources to be used for the acquisition, construction and renovation of capital facilities. Major capital outlay fund sources include local capital millage, sales tax, impact fees, PECO and classrooms for kids (class size reduction).

**Special Revenue Funds** - used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. Use of Special Revenue funds is required only when legally mandated. In Florida school districts, Special Revenue Funds should include federal categorical aid, American Recovery and Reinvestment Act (ARRA), Education Jobs, Race to the Top and a Food Service Fund.

Additionally, the District reports the following proprietary fund type:

**Internal Service Funds** – to account for the District's individual self-insurance programs.



# Executive Summary

## All Funds Summary

The 2013-14 Adopted Operating Budget of \$766.9 million reflects a slight increase from the prior year adopted budget of \$766.5 million. General Fund increased by \$6.5 million due to a combination of increased FEFP revenue, increased balances and reductions in anticipated expenditures due to budget cuts. The State provided more than \$16 million in additional revenue, however the majority of that increase was earmarked for teacher salary increases and a retirement rate increase. The Capital Projects Funds decreased by \$5.8 million. Special Revenue- Food Service increased by \$2.9 million, due to an increase in reimbursement revenues and an increase in balances. Special Revenue -Other decreased due to the continued spending of the four year Race to the Top grant.

All Funds Revenues (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Federal	\$ 2.15	\$ -	\$ -	\$ 65.43	\$ -	\$ 67.58
State	246.21	1.96	0.33	0.35	-	248.85
Local	154.91	-	71.61	5.64	6.58	238.74
<b>Total Revenue</b>	<b>403.27</b>	<b>1.96</b>	<b>71.94</b>	<b>71.42</b>	<b>6.58</b>	<b>555.17</b>
Transfers In	12.95	51.27	-	-	-	64.22
Beginning Fund Balances	49.40	21.49	56.64	11.61	8.36	147.50
<b>Total</b>	<b>\$ 465.62</b>	<b>\$ 74.72</b>	<b>\$ 128.58</b>	<b>\$ 83.03</b>	<b>\$ 14.94</b>	<b>\$ 766.89</b>

The General Operating budget accounts for 61% of the total budget. This fund supports the majority of all salaries and benefits. The Capital Projects funds, representing 17% of the budget, are used to maintain, renovate and make current facilities dry and safe for students and staff, along with technology and equipment replacements. Nine percent of the budget is used to account for the repayment of debt. Special Revenue funds received the same 11% portion of the budget as last year. Internal Service funds represent the smallest portion of the budget and are used to account for the District's individual self-insurance programs.

All Funds Expenditures (in millions)	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Salaries	\$ 266.56	\$ -	\$ -	\$ 36.37	\$ 0.14	\$ 303.07
Benefits	84.71	-	-	8.99	0.43	94.13
Purchased Services	50.34	-	21.14	8.07	4.77	84.32
Energy Services	14.59	-	-	0.14	-	14.73
Materials & Supplies	18.74	-	-	13.05	-	31.79
Capital Outlay	1.74	-	-	3.90	-	5.64
Other Expenses	5.00	52.65	-	3.12	1.24	62.01
<b>Total Appropriations</b>	<b>441.68</b>	<b>52.65</b>	<b>21.14</b>	<b>73.64</b>	<b>6.58</b>	<b>595.69</b>
Transfers Out	-	-	64.22	-	-	64.22
Ending Fund Balances	23.94	22.07	43.22	9.39	8.36	106.98
<b>Total</b>	<b>\$ 465.62</b>	<b>\$ 74.72</b>	<b>\$ 128.58</b>	<b>\$ 83.03</b>	<b>\$ 14.94</b>	<b>\$ 766.89</b>

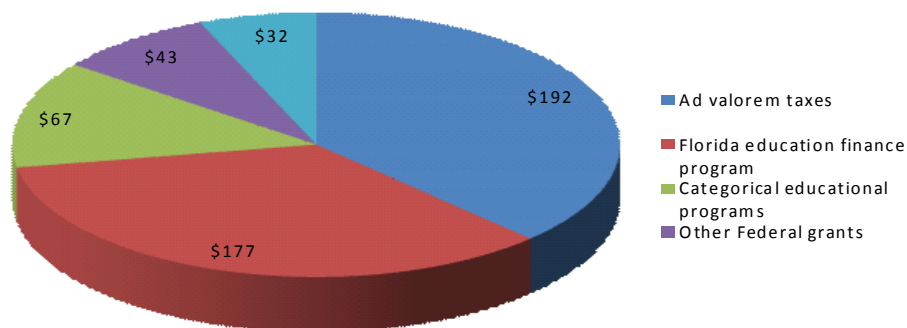


# Executive Summary

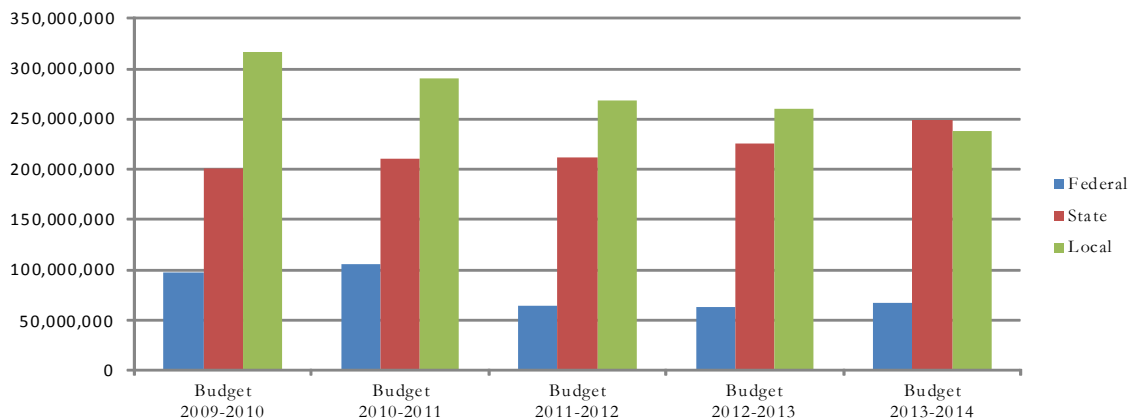
## All Funds Revenue

The top revenue source for 2013-14 are generated locally. Ad valorem taxes generate the largest portion in the general fund and a smaller amount in the capital project fund. The second and third largest sources include FEFP and Categorical revenues provided by the Florida Legislature for the general fund. Other Federal Grants include Title I, IDEA, Race to the Top and Medicaid. The fifth largest source is provided from the voter approved fifteen year local half-cent sales tax approved in 2001 for construction projects.

2013-14 Top Five Revenue Sources (In Millions)



Over the past five years total revenue for all funds has declined from \$616 million to \$555 million. During this period, Federal Revenue has seen many changes. In 2009-10 and 2010-11, Federal Stabilization and Stimulus fund, totaling \$73.3 million, were made available to the districts. The Education Jobs Bill provided \$12.4 million in 2010-11 and the Race to the Top Program added another \$11.7 million beginning in 2010-11. State Revenue has increased by \$48 million, with the largest portion from the FEFP, however the Local Revenue has decreased \$77 million.



## General Fund

This fund provides for the day-to-day operations of the District and is used to account for all financial resources except those that must be accounted for in another fund. Local ad valorem taxes, Florida Education Finance Program (FEFP) and state categorical programs constitute the primary revenue sources of the General Fund.

<b>General Fund Revenues (in millions)</b>	<b>Actuals 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase/ (Decrease)</b>
Federal	\$ 3.35	\$ 2.50	\$ (0.85)
State FEFP	152.76	177.48	24.72
Categoricals	67.34	67.03	(0.31)
Miscellaneous State	1.86	1.70	(0.16)
Property Taxes	163.54	152.66	(10.88)
Interest	0.12	0.15	0.03
Indirect Cost	1.39	1.17	(0.22)
Miscellaneous Local	10.65	0.58	(10.07)
<b>Total Revenue</b>	<b>401.01</b>	<b>403.27</b>	<b>2.26</b>
Transfers In	14.76	12.95	(1.81)
Non-Revenue Receipts	0.24	-	(0.24)
Beginning Fund Balances	46.22	49.40	3.18
<b>Total</b>	<b>\$ 462.23</b>	<b>\$ 465.62</b>	<b>\$ 3.39</b>

The General Fund budget for the 2013-14 school year is \$465.62 million, an increase of \$3.39 million over the previous year's actuals. Federal sources account for less than 1% of the revenue. State sources account for 61%, with the remaining 38% coming from local sources. Additionally, funds are transferred in accordance with State guidelines, from capital funds to assist in supporting on-going maintenance operations. The majority of the transfer from Capital Outlay funds is used to fund maintenance costs.

Appropriations total \$441.68 million dollars, which is an increase of 7% above last year's actual expenditures. Eighty percent of the budget is used to cover the cost of employee compensation and benefits. The district is utilizing 95% of the budget to cover school costs and 5% for district operations. The functions for district operations include the School Board, General Administration, Facilities Acquisition and Construction, Fiscal Services, Administrative Technology Services and Central Services.

<b>General Fund Expenditures (in millions)</b>	<b>Actuals 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 266.08	\$ 266.56	\$ 0.48
Benefits	79.50	84.71	5.21
Purchased Services	36.17	50.34	14.17
Energy Services	12.47	14.59	2.12
Materials & Supplies	11.94	18.74	6.80
Capital Outlay	1.19	1.74	0.55
Other Expenses	5.48	5.00	(0.48)
<b>Total Appropriations</b>	<b>412.83</b>	<b>441.68</b>	<b>28.85</b>
Transfers Out	-	-	-
Ending Fund Balances	49.40	23.94	(25.46)
<b>Total</b>	<b>\$ 462.23</b>	<b>\$ 465.62</b>	<b>\$ 3.39</b>



# Executive Summary

## Debt Service Funds

These funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt. State sources are from the CO&DS allocation and the local source is interest earned on debt service balances. Major sources for the transfer funds include the non-voted capital outlay millage levy, impact fees and the one-half cent sales tax revenue. The Debt Service budget for 2013-14 is \$74.72 million.

<b>Debt Service Revenue (in millions)</b>	<b>Actuals 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase / (Decrease)</b>
State Sources	\$ 1.95	\$ 1.96	\$ 0.01
Local Sources	0.02	-	(0.02)
Transfers from Capital Fund	51.32	51.27	(0.05)
Proceeds of Refunding Bonds	-	-	-
Restricted Fund Balances	21.18	21.49	0.31
<b>Total</b>	<b>\$ 74.47</b>	<b>\$ 74.72</b>	<b>\$ 0.25</b>

Debt instruments were issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and phone systems. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. The last Sales Tax Bond that was refunded to lower the interest rate was completed in 2011-12 for a savings of \$1.5 million.

There are currently four (4) Certificates of Participation (COPs) outstanding and three (3) Capital Outlay and Debt Service (CO&DS) bonds. The three (3) outstanding Sales Tax Bonds are scheduled to mature at the sunset of the school sales tax program in December 2016. There are no new debt issues scheduled at this time.

<b>Debt Service Expenditures (in millions)</b>	<b>Actuals 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase / (Decrease)</b>
Redemption of Principal	\$ 32.76	\$ 34.01	\$ 1.25
Interest	20.18	18.64	(1.54)
Dues and Fees	0.04	-	(0.04)
Miscellaneous Expense	-	-	-
Payment to Refund Bond Excrow	-	-	-
Transfers to General Fund	-	-	-
Restricted Fund Balances	21.49	22.07	0.58
<b>Total</b>	<b>\$ 74.47</b>	<b>\$ 74.72</b>	<b>\$ 0.25</b>

The restricted fund balances are for the Sales Tax Bonds payments that are required early in the fiscal year before collections have accumulated.





## Capital Outlay Funds

These funds are used for the acquisition or construction of capital facilities and equipment.

Anticipated revenues continue to decline. The major sources of revenue are Ad Valorem Taxes and the Half-Cent Sales Tax. A small amount is expected from the State for Capital Outlay and Debt Service (CO&DS), derived from a tax on auto tags. The total Capital Outlay Funds budget for 2013-14 is \$128.58 million.

Capital Outlay Revenue (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase / (Decrease)
CO&DS distributed to district	\$ 0.32	\$ 0.31	\$ (0.01)
Interest on undistributed CO&DS	0.02	0.02	-
PECO fixed capital outlay	-	-	-
PECO maintenance	-	-	-
Charter school capital outlay	0.25	-	(0.25)
Other state sources	0.53	-	(0.53)
Ad valorem taxes	38.46	39.09	0.63
Sales tax	31.81	32.02	0.21
Interest income	0.11	-	(0.11)
Impact fees	0.58	0.50	(0.08)
Other local sources	0.13	-	(0.13)
<b>Total Revenues</b>	<b>72.21</b>	<b>71.94</b>	<b>(0.27)</b>
Other Financing Sources	-	-	-
Restricted Fund Balances	65.33	56.64	(8.69)
Assigned Fund Balance	-	-	-
<b>Total</b>	<b>\$ 137.54</b>	<b>\$ 128.58</b>	<b>\$ (8.96)</b>

Budgeted expenditures for 2013-14 total \$21.14 million for projects and \$64.22 million for transfers to debt service and the general fund. The largest expected expenditure (\$51.27 million) is for debt service payments on prior construction projects. The debt service requirements are determined by the debt service amortization schedules and bond covenants. Transfers to the general fund (\$12.95 million) constitute another large budget item. These are for state qualified maintenance expenditures, copy equipment leases and property insurance.

Capital Outlay Expenditures (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase / (Decrease)
Library books	\$ -	\$ -	\$ -
Audio visual materials	0.02	-	(0.02)
Buildings and fixed equipment	2.42	0.27	(2.15)
Furniture, fixtures, and equipment	4.02	4.52	0.50
Motor vehicles	0.04	4.11	4.07
Land	-	-	-
Improvements other than buildings	1.50	0.51	(0.99)
Remodeling and renovations	6.75	11.70	4.95
Computer software	0.07	0.03	(0.04)
<b>Project Totals</b>	<b>14.82</b>	<b>21.14</b>	<b>6.32</b>
To General Fund	14.76	12.95	(1.81)
To Debt Service Funds	51.32	51.27	(0.05)
<b>Transfers Total</b>	<b>66.08</b>	<b>64.22</b>	<b>(1.86)</b>
Restricted Fund Balances	56.64	43.22	(13.42)
Assigned Fund Balance	-	-	-
<b>Total</b>	<b>\$ 137.54</b>	<b>\$ 128.58</b>	<b>\$ (8.96)</b>

Remodeling and renovations will require \$11.70 million and furniture, fixtures, and equipment for replacement items district wide along with computer upgrades will require \$4.52 million. After deferring bus purchases for five years, the Transportation Department has requested 33 new buses for a total of \$4.11 million. Smaller expenditures are needed for improvements other than buildings, buildings and fixed equipment, and computer software.

The restricted fund balance \$43.22 million includes projects in progress and funds for contingencies and reserves. The projects in progress portion of the restricted fund balances are listed in detail in the Capital Project Details portion of the Informational Section.



# Executive Summary

## Special Revenue - All

Special Revenue - All Revenues (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Federal Direct	\$ 0.01	\$ -	\$ (0.01)
Federal Through State	59.35	65.43	6.08
State	0.35	0.35	-
Local	5.73	5.64	(0.09)
<b>Total Revenues</b>	<b>\$ 65.44</b>	<b>\$ 71.42</b>	<b>\$ 5.98</b>
Beginning Fund Balances	9.85	11.61	1.76
<b>Total</b>	<b>\$ 75.29</b>	<b>\$ 83.03</b>	<b>\$ 7.74</b>

In Florida school districts, Special Revenue Funds should include federal categorical aid, American Recovery and Reinvestment Act (ARRA), Education Jobs, Race to the Top and Food Service Fund.



Special Revenue - All Expenditures (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Salaries & Benefits	\$ 37.50	\$ 45.36	\$ 7.86
Purchased Services	7.77	8.07	0.30
Energy Services	0.11	0.14	0.03
Materials & Supplies	10.78	13.05	2.27
Capital Outlay	4.51	3.90	(0.61)
Other Expenses	3.02	3.12	0.10
<b>Total Expenditures</b>	<b>\$ 63.69</b>	<b>\$ 73.64</b>	<b>\$ 9.95</b>
Ending Fund Balances	11.60	9.39	(2.21)
<b>Total</b>	<b>\$ 75.29</b>	<b>\$ 83.03</b>	<b>\$ 7.74</b>

## Special Revenue - Food Service

School Way Cafe, the food service program for the school district, provides nourishing meals in public schools through the National School Lunch Program, the School Breakfast Program, the Federal After

School Snack Program and the Summer Food Program. Additionally, an extensive a la carte program is available in secondary schools. The budget for the 2013-14 school year is \$37.20 million, an increase of \$2.03 million over the previous year's actual expenditures. None of the Food Service budget is derived from local tax dollars.

Food Service Fund Revenues (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Federal Through State	\$ 19.23	\$ 19.60	\$ 0.37
State Supplements	0.35	0.35	-
Local Sources	5.73	5.64	(0.09)
Reserve for Inventory	2.44	3.04	0.60
Beginning Fund Balances	7.42	8.57	1.15
<b>Total</b>	<b>\$ 35.17</b>	<b>\$ 37.20</b>	<b>\$ 2.03</b>

The School Way Cafe program serves more than 31,500 lunches and 12,000 breakfasts daily, in addition to more than \$3.0 million in a la carte and other sales annually. Currently, lunch prices are at \$2.00 in elementary/middle schools and \$2.25 in high schools. Breakfast is \$1.00 for all students. Free or reduced price meals are provided to students whose families meet the federal income guidelines.

Food Service Fund Expenditures (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ Decrease
Salaries	\$ 7.08	\$ 8.00	\$ 0.92
Benefits	3.97	4.26	0.29
Purchased Services	1.02	1.41	0.39
Energy Services	0.10	0.13	0.03
Materials and Supplies	9.66	10.84	1.18
Capital Outlay	1.07	2.53	1.46
Other	0.66	0.64	(0.02)
Reserve for Inventory	3.04	3.04	-
Ending Fund Balances	8.57	6.35	(2.22)
<b>Total</b>	<b>\$ 35.17</b>	<b>\$ 37.20</b>	<b>\$ 2.03</b>



## Special Revenue - Other

This funding comes from federal sources that are to be used to provide specific educational resources administered by the School Board. The three major programs are the Elementary and Secondary Education Act, Title I Programs (\$21.6 million), the Individuals with Disabilities Act (IDEA) (\$14.8 million), and Teacher Quality State Grants, Title II, Part A (\$3.2 million).

Special Revenue - Other Revenues (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Federal Direct	\$ 0.01	\$ -	\$ (0.01)
Federal Through State	37.20	41.71	4.51
<b>Total Revenues</b>	<b>\$ 37.21</b>	<b>\$ 41.71</b>	<b>\$ 4.50</b>

Title I is a federally funded program designed to ensure that all children have a fair, equal, and significant opportunity to obtain an education of the highest quality and reach, at minimum, proficiency on challenging state achievement standards and state assessments. It is designed to improve reading, writing, and mathematics. Individuals with Disabilities Act (IDEA) is a federally funded program that provides services for students with disabilities that negatively impact educational outcomes. The Teacher Quality State Grant, Title II, Part A is a federally funded program. The purpose of these funds is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and hold local educational agencies and schools accountable for improvements in student academic achievement.

Special Revenue - Other Expenditures (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Salaries	\$ 20.22	\$ 27.30	\$ 7.08
Benefits	5.25	4.20	(1.05)
Purchased Services	5.08	5.45	0.37
Energy Services	0.01	0.01	-
Materials & Supplies	1.06	1.96	0.90
Capital Outlay	3.42	0.69	(2.73)
Other Expenses	2.17	2.10	(0.07)
<b>Total Expenditures</b>	<b>\$ 37.21</b>	<b>\$ 41.71</b>	<b>\$ 4.50</b>

The Special Revenue – Other, budget for the 2013-14 school year is \$41.71 million, an increase of \$4.50 million, or 12%, over the previous year’s actual expenditures. Grants will be added or amended to the budget throughout the fiscal year as awards are received.

## Special Revenue - Race to the Top

Florida’s Race to the Top initiative challenges the district to invest in human capital to improve student achievement.

Special Revenue - Misc. Revenues (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal Through State	2.92	4.12	1.20
<b>Total Revenues</b>	<b>\$ 2.92</b>	<b>\$ 4.12</b>	<b>\$ 1.20</b>

Special Revenue - Misc. Expenditures (in millions)	Actuals 2012-2013	Budget 2013-2014	Increase/ (Decrease)
Salaries & Benefits	\$ 0.98	\$ 1.60	\$ 0.62
Purchased Services	1.67	1.21	(0.46)
Energy Services	-	-	-
Materials & Supplies	0.06	0.26	0.20
Capital Outlay	0.02	0.68	0.66
Other Expenses	0.19	0.37	0.18
<b>Total Expenditures</b>	<b>\$ 2.92</b>	<b>\$ 4.12</b>	<b>\$ 1.20</b>

The Special Revenue - Race to the Top budget for the 2013-14 school year is \$4.12 million.



# Executive Summary

## Internal Service Funds

The Internal Service funds are used to account for and finance uninsured risks of loss for workers' compensation, property insurance, general liability and fleet insurance. One hundred percent of the revenues for these funds are provided from other district funds.

<b>Internal Service Revenues (in millions)</b>	<b>Actuals 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase/ (Decrease)</b>
Operating Revenues	\$ 7.05	\$ 6.58	\$ (0.47)
Transfers In	-	-	-
Non-Revenue Sources	-	-	-
Beginning Fund Balances	8.36	8.36	-
<b>Total Revenues</b>	<b>\$ 15.41</b>	<b>\$ 14.94</b>	<b>\$ (0.47)</b>

The Internal Service budget for the 2013-14 school year is \$14.94 million, a decrease of \$0.47 million, or 3.00%, over the previous year's actual expenditures.

<b>Internal Service Expenditures (in millions)</b>	<b>Actuals 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase/ (Decrease)</b>
Salaries	\$ 0.06	\$ 0.14	\$ 0.08
Benefits	0.37	0.43	0.06
Purchased Services	4.73	4.77	0.04
Material & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	1.89	1.24	(0.65)
Ending Fund Balances	8.36	8.36	-
<b>Total Expenditures</b>	<b>\$ 15.41</b>	<b>\$ 14.94</b>	<b>\$ (0.47)</b>







# Executive Summary

## General Fund Budget Forecast

A 3-Year budget forecast has been prepared for all governmental funds (see details in the Financial Section). The assumptions are based on historical trends and a 2% increase in state revenue projections. Also, the additional 0.25 critical needs millage did not received voter approval in November 2012. Student enrollment is projected to increase by over 1,000 students over this 3-Year period. Many of the costs related to charter schools, health insurance, retirement rate and utility costs will see much higher increases.

<b>General Fund Revenues (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Federal Sources	\$ 2.15	\$ 3.35	\$ 2.15	\$ 3.35
State Sources	246.21	\$ 252.14	257.18	262.32
Local Sources	154.91	154.91	155.91	156.87
Total Transfers In	12.95	10.95	8.95	6.95
Other Financing Sources	-	-	-	-
Beginning Fund Balance	49.40	23.94	14.67	13.38
<b>Total</b>	<b>\$ 465.62</b>	<b>\$ 445.29</b>	<b>\$ 438.86</b>	<b>\$ 442.87</b>

<b>General Fund Expenditures (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Total Appropriations	\$ 441.68	\$ 430.62	\$ 425.48	\$ 428.68
Total Transfers Out	-	-	-	-
Ending Fund Balance	23.94	14.67	13.38	14.19
<b>Total</b>	<b>\$ 465.62</b>	<b>\$ 445.29</b>	<b>\$ 438.86</b>	<b>\$ 442.87</b>

## Debt Service Forecast

The long term debt of the District is very stable with debt service payments running a little less than \$53 million each year. The debt service schedules were structured so that there would not be large swings in payments annually. Interest only payments were scheduled on some of the issues until the principal payments on others were reduced near maturity. The balances are for the Sales Tax Bonds, as reserves are held to make the payments early the following year before collections occur.

<b>Debt Service Revenues (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	1.96	1.97	1.97	1.98
Local Sources	-	-	-	-
Total Transfers In	51.27	51.28	51.27	30.67
Other Financing Sources	21.49	22.07	22.64	23.26
Beginning Fund Balance	-	-	-	-
<b>Total</b>	<b>\$ 74.72</b>	<b>\$ 75.32</b>	<b>\$ 75.88</b>	<b>\$ 55.91</b>

<b>Debt Service Expenditures (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Total Appropriations	\$ 52.65	\$ 52.68	\$ 52.62	\$ 32.65
Total Transfers Out	-	-	-	-
Ending Fund Balance	22.07	22.64	23.26	23.26
<b>Total</b>	<b>\$ 74.72</b>	<b>\$ 75.32</b>	<b>\$ 75.88</b>	<b>\$ 55.91</b>

The District takes every advantage to refinance long term debt for favorable rate reductions. One of the Sales Tax Bonds was refinanced in fiscal year 2012 to take advantage of historic low interest rates and saved \$1.5 million in interest. There are currently three (3) COBI bonds outstanding along with three (3) Sales Tax Bonds and four (4) COPs. Two (2) of the COBI bonds will mature within eight (8) years. All three (3) Sales Tax bonds will mature with the sunset of the sales tax in fiscal year 2017. The remaining four COPs issues have varying maturities but none during the next ten (10) years, as they were all for twenty (20) year terms.





## Capital Fund Budget Forecast

Due to the continuing economic down turn the budget and 3-Year forecast for capital expenditures has been curtailed. Priority is given to existing schools to maintain a safe and productive space for the students and staff. Technology will continue to be emphasized to allow the students the opportunity to function at the highest level.

The full picture of the capital budget can be seen in the 5-Year plan in the Financial Section. The Capital Outlay 5-Year Budget Plan is built around the Facilities

5-Year Work Program. The first year of the 5-year plan is the budget for the next year and the remaining four years are fiscal forecasts of revenues necessary to accomplish the facilities work program. The Public School Capital Outlay Program Act of 1997 requires that the school district prepare a 5-Year District Facilities Work Program before adopting the annual capital outlay budget. The purpose of the district facilities work program is to keep the School Board and the public fully informed as to whether the district is using its capital resources to meet the essential needs of the students.

<b>Capital Fund Revenues (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Federal Sources	\$ -	\$ -	\$ -	\$ -
State Sources	0.33	0.33	0.33	0.33
Local Sources	71.61	72.92	75.14	59.37
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
<b>Beginning Fund Balance</b>	<b>56.64</b>	<b>43.22</b>	<b>42.11</b>	<b>45.73</b>
<b>Total</b>	<b>\$ 128.58</b>	<b>\$ 116.47</b>	<b>\$ 117.58</b>	<b>\$ 105.43</b>

<b>Capital Fund Expenditures (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Total Appropriations	\$ 21.14	\$ 12.58	\$ 12.57	\$ 13.07
Total Transfers Out	64.22	61.78	59.28	36.18
<b>Ending Fund Balance</b>	<b>43.22</b>	<b>42.11</b>	<b>45.73</b>	<b>56.18</b>
<b>Total</b>	<b>\$ 128.58</b>	<b>\$ 116.47</b>	<b>\$ 117.58</b>	<b>\$ 105.43</b>

## Special Revenue Forecast

The Special Revenue Forecast includes both the School Way Cafe program and all other Federal Grant programs such as Title I, Title II, IDEA, Vocational Education Acts and Race to the Top. The School Food Service fund should remain stable over the next few years. The Race to The Top (RTTT) funds were allocated over a four year period, with a total allocation of nearly \$11 million. Race to The Top (RTTT) has been granted an extension until June 30, 2015. Federal Programs should be relatively stable over the next few years.

<b>Special Revenue Revenues (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Federal Sources	\$ 65.43	\$ 60.73	\$ 61.72	\$ 62.70
State Sources	0.35	0.35	0.35	0.35
Local Sources	5.64	5.70	5.76	5.82
Total Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
<b>Beginning Fund Balance</b>	<b>11.61</b>	<b>9.39</b>	<b>9.56</b>	<b>9.60</b>
<b>Total</b>	<b>\$ 83.03</b>	<b>\$ 76.17</b>	<b>\$ 77.39</b>	<b>\$ 78.47</b>

<b>Special Revenue Expenditures (in millions)</b>	<b>Budget 2013-2014</b>	<b>Forecast 2014-2015</b>	<b>Forecast 2015-2016</b>	<b>Forecast 2016-2017</b>
Total Appropriations	\$ 73.64	\$ 66.61	\$ 67.79	\$ 69.25
Total Transfers Out	-	-	-	-
<b>Ending Fund Balance</b>	<b>9.39</b>	<b>9.56</b>	<b>9.60</b>	<b>9.22</b>
<b>Total</b>	<b>\$ 83.03</b>	<b>\$ 76.17</b>	<b>\$ 77.39</b>	<b>\$ 78.47</b>

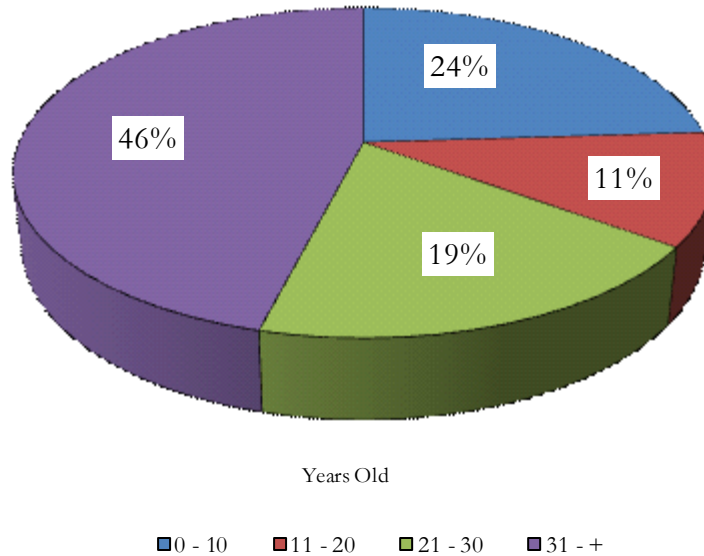


# Executive Summary

## Capital Outlay 5-Year Budget Plan

The Facilities Work Program and the Capital Outlay 5-Year Budget Plan provide the School Board and the public a detailed plan of the capital outlay revenues and the intended use of those revenues. As the graph shows, 46% of the district schools are over 30 years old.

Age of School Buildings



The 5-Year Budget Plan ending June 30, 2018 will utilize \$243.9 million in capital revenues, and balances. The district has experienced a decline in student enrollment and the economic down turn appears to be lingering. After debt service is paid the priority will be on renovations, repairs and maintenance.

Only \$18 million is scheduled for new construction as a few of the older elementary schools will be evaluated for replacement toward the end of the 5-Year plan. Projects at existing schools and facilities are scheduled for \$24.6 million along with the current projects in progress of \$7.8 million. The facilities management cost to handle these projects is estimated at \$5 million for this period.

This plan calls for \$15 million to be spent on technology during this five years period and an additional \$2.5 million for replacing maintenance and warehouse vehicles, and equipment throughout the district on a reasonable replacement cycle. School bus replacement will use \$16.6 million.

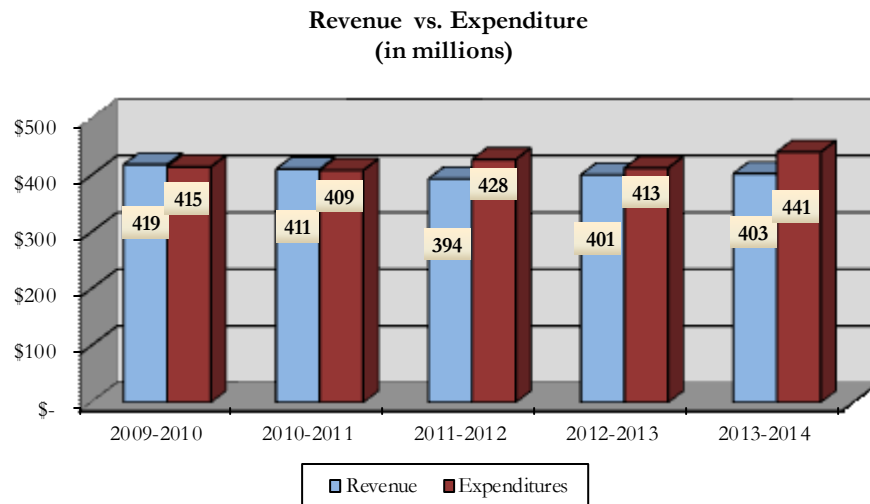
The largest part of the available resources will go for debt service payment on construction completed in the past. Over \$208 million is scheduled for principal and interest payments over this 5-year period.

The second largest appropriation is for general maintenance, liability insurance on the district buildings and rental of copying equipment. During the 5-Year Plan, \$40 million will be transferred to the general fund and expended for those purposes.

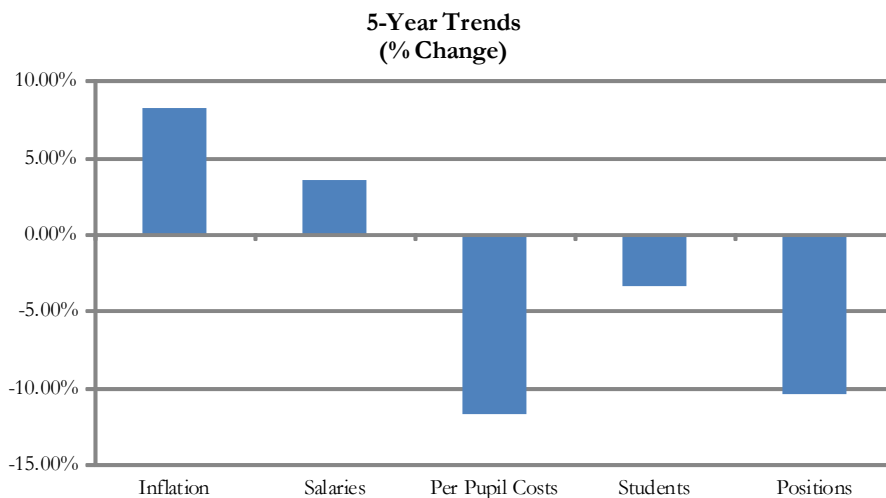


## Revenue and Expenditure Trends

Over the past five years, expenditures have exceeded revenues due to declining enrollment, teachers added to meet the class size amendment, increases in salaries, health insurance, terminal leave, and utility costs. Significant state revenue shortfalls and non-recurring federal dollars have resulted in a need to reduce many services and programs.



Almost all position categories have decreased with some of the major reductions in classroom teachers, ESE Paraprofessionals, clerical staff, Media Specialist, Guidance Counselors, Campus Advisors, Principals, Assistant Principals and custodial staff. Non-salary budgets for some instructional programs were reduced or eliminated. Examples of these include Academic Excellence, Effective Schools, Family & Support Partnership, General Curriculum-Staff Development, High School Showcase and Vocational Equipment Repair. These reductions have allowed salary increases of 3.58% over this 5-Year period with the goal of increasing teacher salaries to the national average. During the same timeframe, inflation increased over 8.26%, student growth declined by 3.4% and per pupil spending decreased 11.7%.



# Executive Summary

## Tax Base and Rate Trend

The proposed millage rate is 7.358 mills. The 5.858 mills operating budget portion of the millage includes the required local effort of 5.095 mills set by the State in order for local districts to participate in the Florida Education Finance Program (FEFP). Also included are the prior period adjustment millage (0.015) and discretionary millage (0.748 mills), which includes 0.25 mills that can be used flexibly either in capital or general fund. The additional discretionary millage was rolled into the Required Local Effort millage in 2009-10. The critical needs millage (0.25 mills), requiring a super majority vote by the School Board, was levied for operating purposes. This millage was approved by voter referendum through 2012-2013. On June 26, 2012, the school board passed a resolution calling for an additional 0.75 (above the 0.25) for school operational purposes for a four (4) year period – July 1, 2013 through June 30, 2017. The additional millage did not receive voter approval in November of 2012. Capital Outlay millage was set at 1.500 mills.

No additional millage is required on the sinking fund for debt service on General Obligation Bonds (GOBs). Also, no additional GOBs are planned at the present time. The last GOBs that were approved in 1986 were refunded twice to save the taxpayers interest expense. The last refunding on the GOBs was done in 2001 and the public realized a savings of approximately \$2.6 million in interest cost over the balance of the bonds. This GOB issue was paid in full in fiscal year 2006-07.

Millage	2009-10	2010-11	2011-12	2012-13	2013-14
Required Local Effort	5.307	5.698	5.551	5.368	5.095
Prior Period Funding Adj.	0.000	0.041	0.014	0.022	0.015
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.000	0.000	0.000	0.000	0.000
Critical Needs Operating	0.250	0.250	0.250	0.250	0.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>7.805</b>	<b>8.237</b>	<b>8.063</b>	<b>7.888</b>	<b>7.358</b>

## Inflation Trends

Inflation impacts an individual's budget for goods and services such as food, clothing, appliances, medical care and utilities. Inflation has the same effect on the school district budget as it does on household budgets but on a much larger scale. It increases the cost of books, paper, utilities, and maintenance and repair costs. During the past five years, inflation has averaged more than 1.32% annually.

### Salary Increases vs. Inflation

	Salary	Inflation
2008-2009	0.00%	-1.43%
2009-2010	1.79%	1.06%
2010-2011	0.00%	3.56%
2011-2012	1.79%	1.67%
2012-2013	0.00%	1.75%



## Student Demographic Trends

Changes in student demographics from September, 2012 to September, 2013 are highlighted by a decrease in the number of students that are White (-0.91%) and an increase in the number of students that are Black (2.27%), Hispanic (0.83%), Asian (3.39%), Multi-racial (4.63%), and Pacific Islander (20.00%). Our American Indian population remained the same. Approximately 39.4% of the district's students are minority members.

Between school years 2012-13 and 2013-14, students with disabilities increased by 1.51% and students receiving services for English for Speakers of Other Languages (ESOL) increased by 3.86%.

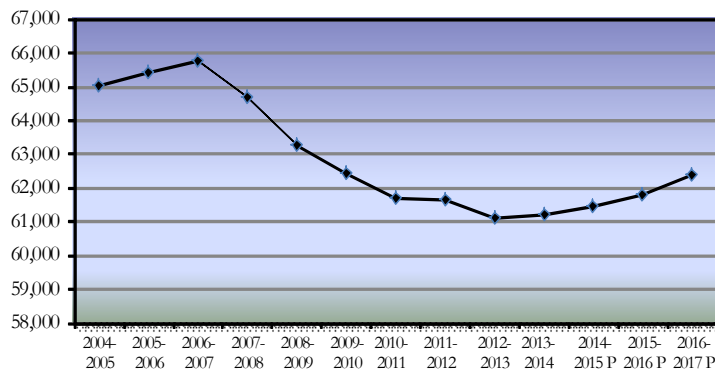
## Student Enrollment Trends

Volusia County Schools experienced a decline of 3,810 students during the 10-year period of 2004-05 through 2013-14, or -5.86%. In 2004-05, the growth rate was 1.96% followed by varied rates influenced by storms and the scholarship program. For six years the growth rate has been negative. For the 2013-14 school year a decline was projected, however the District grew by 110 students or -0.18%. It is important to remember that a historical cohort model is used in forecasting enrollment. As factors outside the model change, they will be picked up in the model the following year. Some of the variables that may affect the growth rate are as follows:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School/Virtual School
- Birth rate
- Housing
- Graduation Requirements
- Driver's License Requirements
- Virtual Education
- High school credit requirements/Retention Rate

Year	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 P	2015-2016 P	2016-2017 P
Students	65,044	65,407	65,767	64,696	63,271	62,416	61,684	61,636	61,124	61,234	61,482	61,791	62,363
Change	1,248	363	360	-1,071	-1,425	-855	-732	-48	-512	110	248	309	572
% Change	1.96%	0.56%	0.55%	-1.63%	-2.20%	-1.35%	-1.17%	-0.08%	-0.83%	0.18%	0.41%	0.50%	0.93%

Student Enrollment and Projections



# Executive Summary

## Personnel Resource Allocations

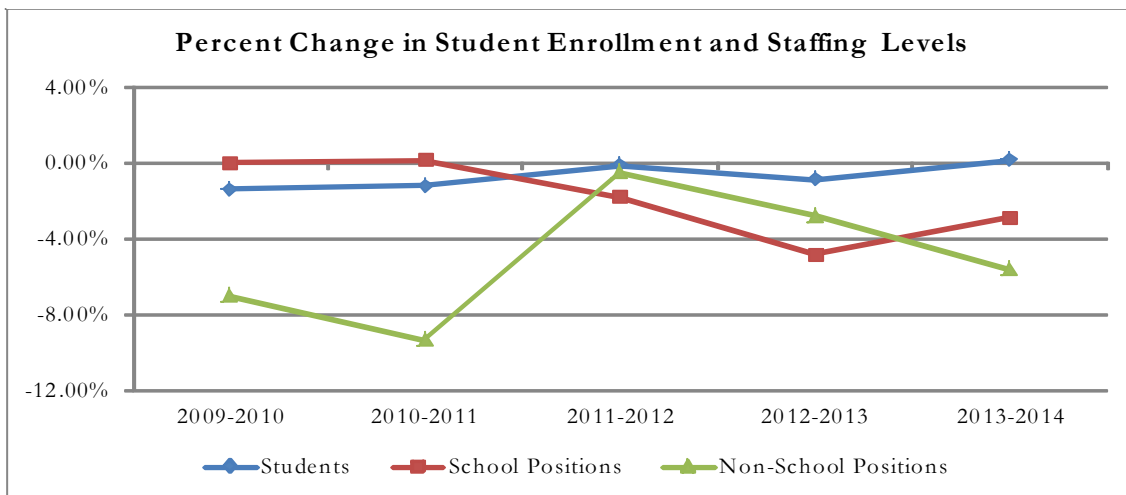
As the largest employer in the county, Volusia County School District employs approximately 7,259 full and part-time employees, including over 4,300 teachers who are highly skilled professionals, with 42.8% holding advanced degrees. Volusia's teachers are among the nation's finest with 210 Volusia County teachers earning National Board Certification.

Budgeted Positions	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Elementary	3,111.5	3,139.3	3,129.5	3,022.3	2,981.1
Middle	1,384.8	1,347.9	1,291.4	1,175.9	1,173.5
High	1,715.8	1,749.5	1,725.9	1,640.7	1,521.0
Special Centers	139.5	129.9	94.0	108.9	92.8
School-wide	265.7	261.9	270.7	251.1	255.1
Department	1,318.4	1,195.6	1,190.1	1,157.4	1,092.6
<b>Total</b>	<b>7,935.7</b>	<b>7,824.1</b>	<b>7,701.6</b>	<b>7,356.3</b>	<b>7,116.1</b>

Amounts shown are in full-time equivalents rather than head counts

In the past five years, there have been significant changes in staffing:

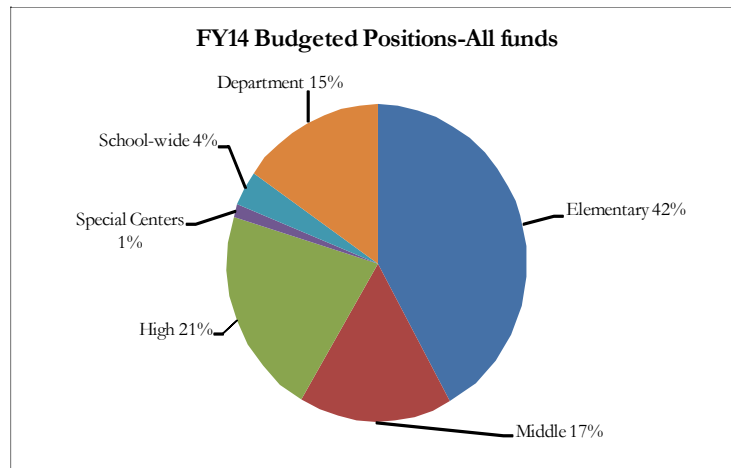
- Following two years of decreases, classroom teachers increased in FY14 by approximately 237.0 FTE, for an overall five-year increase of 11.4. The enrollment decline that we have been experiencing since 2007-08, turned around this year. Across the five-year period, several measures were implemented to address class size compliance, changes in enrollment, and continuing budget deficits. These measures include multi-grade classrooms in the elementary schools, formula changes, and continued movement toward Least Restrictive Environment (LRE) in ESE
- Due to the continued budget deficits and changes in enrollment, there have been reductions of 3.5 media specialists, 24.0 guidance counselors, 48.0 IEP Facilitators, 21.0 paraprofessionals, 19.0 campus advisors, 47.2 clerical staff, 2.0 principals, and 10.0 assistant principals.
- Reduced central office department positions by 16.3% (212.8 FTE)
- Custodial services were outsourced in FY14, resulting in a reduction of 455.3 FTE
- Grounds maintenance services were outsourced in FY14, resulting in a reduction of 28.0 FTE



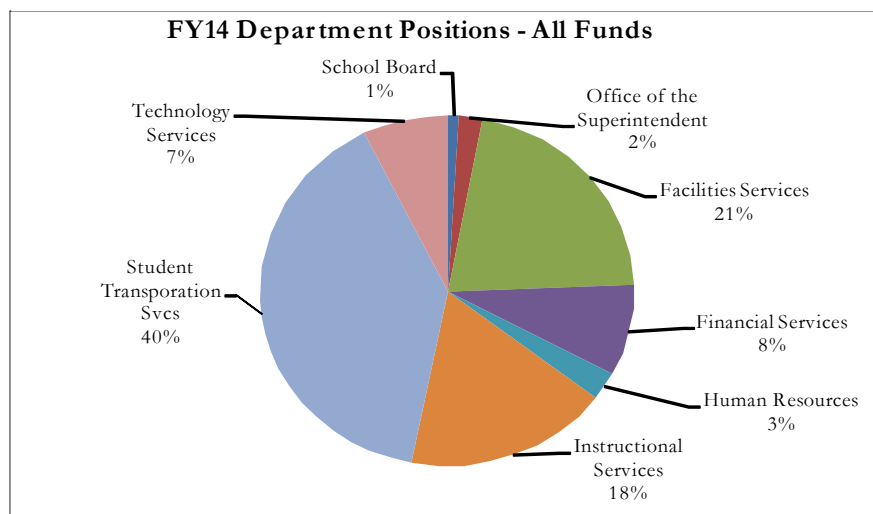


## FY14 Budgeted Positions

For FY14 (at adopted budget), Volusia County Schools budgeted 7,116.1 full-time equivalent positions. The chart below shows percentages by category for all funds. School-wide positions are located in schools but are advertised, hired and evaluated by district level supervisors, with input from school administration. Examples of these positions are social workers, psychologists, placement specialists, deaf interpreters and nursing staff. The chart shows that 85% of all positions are in classrooms and school buildings directly serving the needs of our students.



Of the 15% Department positions, 343.0 FTE are in Student Transportation Services. If this division is removed, the department percentage decreases to 9.3%. So, almost 91% of all positions are allocated to directly support students.



# Executive Summary

## Elementary School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. Our core teacher formulas were reduced slightly this year, to ensure class size compliance. The chart to the right shows the FY14 Elementary School Teacher Staffing Formulas.

Elementary School Teacher Staffing Formulas	
Kdg - Gr. 3	Enroll ÷ 16.5
Gr. 4 - 5	Enroll ÷ 19.5
Art/Music	Enroll x (50÷1250)÷20; 0.5 minimum
PE	Enroll x (90÷1250)÷20; 0.5 minimum
Gifted (K-3)	Enroll ÷ 16.5
Gifted (4-5)	Enroll ÷ 19.5
VE Mild/Consult.	Enroll ÷ 16.0
E/BD	See formulas on page 164
Multi-VE	See formulas on page 164
Pre-K VE Mild	Enroll ÷ 7
Pre-K Multi-VE	Enroll ÷ 6
Pre-K Language	Enroll ÷ 7
English Speakers of Other Languages	
Enroll	Teacher
0 - 39	0.0
40 - 79	1.0
80 - 139	2.0
140 - 219	3.0
220 - 299	4.0
300 - 379	5.0

## Elementary School Average Class Size

- In FY14, a total of 1,771.5 classroom teachers were allocated to staff elementary school classes for 27,062 students. The average elementary school ratio is 15.3 students for each teacher.
- When resource teachers in special programs, media specialists, certified school counselors, art, music, physical education, and ESOL teachers are included, the elementary school ratio is reduced to 12.3 students for each teacher.

Description	2012-13	2013-14	Variance
Students	26,531	27,062	531
Classroom Teachers	1,629.5	1,771.5	142.0
Other Instr. Support	2,031.6	2,194.6	163.0

Ratio-Classroom Tchrs	16.3	15.3
Ratio-Other Instr. Support	13.1	12.3



## Middle School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. Our core teacher formulas were reduced slightly this year, to ensure class size compliance. The chart to the right shows the FY14 Middle School Teacher Staffing Formulas.

Middle School Teacher Staffing Formulas	
Core - Gr. 6-8	Enroll ÷ 18.5
Non-Core Gr. 6-8	Enroll ÷ 35.0
Gifted - Gr. 6-8	Enroll ÷ 18.5
VE Mild/Consult.	(enroll÷60%)÷13
VE Modified	Enroll ÷ 10.0
E/BD	See formulas on page 164
Multi-VE	See formulas on page 164
English Speakers of Other Languages	
Enroll	Teacher
1-24	0.0
25 - 49	0.5
50 - 74	1.0
75 - 99	1.5
100 - 124	2.0
125 - 149	2.5
150 - 174	3.0
175 - 199	3.5
200 - 224	4.0

## Middle School Average Class Size

- In FY14, a total of 776.1 classroom teachers were allocated to staff middle school classes for 12,921 students. The average middle school ratio is 16.6 students for each teacher.
- When resource teachers in special programs, media specialists, and certified school counselors are included, the middle school ratio is reduced to 15.5 students for each teacher.

Description	2012-13	2013-14	Variance
Students	13,247	12,921	(326)
Classroom Teachers	701.1	776.1	75.0
Other Instr. Support	757.6	834.0	76.4

Ratio-Classroom Tchrs	18.9	16.6
Ratio-Other Instr. Support	17.5	15.5



# Executive Summary

## High School Staffing

Positions assigned to a school are determined by the district-approved formulas. Enrollment projections are finalized in March/April and the approved formulas are applied to determine a preliminary staffing allocation for each school. Due to the class size reduction amendment requirements, teacher allocations may be adjusted throughout the summer and are generally stabilized by mid October, when the official class size count is taken. Our core teacher formulas were reduced slightly this year, to ensure class size compliance. The chart to the right shows the FY14 High School Teacher Staffing Formulas.

High School Teacher Staffing Formulas	
Core - Gr. 9-12	Enroll ÷ 25.0
Non-Core Gr. 6-8	Enroll ÷ 39.0
Gifted - Gr. 6-8	Enroll ÷ 18.5
AP	units allocated based on earnings
IB	funds allocated based on earnings
VE Mild/Consult.	(enroll÷60%)÷12.5
VE Modified	Enroll ÷ 10.0
E/BD	See formulas on page 164
Multi-VE	See formulas on page 164
English Speakers of Other Languages	
Enroll	Teacher
1-24	0.0
25 - 49	0.5
50 - 74	1.0
75 - 99	1.5
100 - 124	2.0
125 - 149	2.5
150 - 174	3.0
175 - 199	3.5
200 - 224	4.0

## High School Average Class Size

- In FY14, a total of 1,024.2 classroom teachers were allocated to staff high school classes for 18,871 students. The average high school ratio is 18.4 students for each teacher.
- When resource teachers in special programs, media specialists, and certified school counselors are included, the high school ratio is reduced to 17.3 students for each teacher.

Description	2012-13	2013-14	Variance
Students	18,851	18,871	20
Classroom Teachers	1,007.8	1,024.2	16.4
Other Instr. Support	1,069.9	1,088.8	18.9

Ratio-Classroom Tchrs	18.7	18.4
Ratio-Other Instr. Support	17.6	17.3



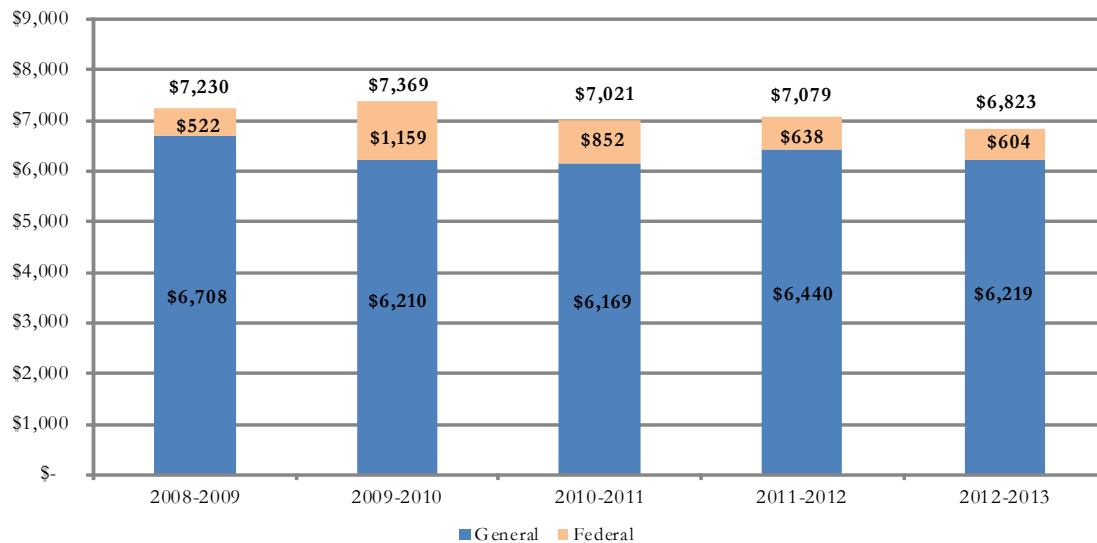
## Expenditures per FTE

Section 1010.20, Florida Statutes, requires program cost accounting and reporting on a school-by-school basis. These reports must contain information on the General Fund expenditures and the Special Revenue (Federal) Funds. The financial accounting system provides the foundation for program costing but is not accomplished solely by the day-to-day transactions as recorded in the district's accounting records. Certain cost accounting procedures must be applied to the amounts produced by the financial accounting system. These procedures are applied on a systematic basis and are documented for audit trail purposes. Cost reporting has two central elements: 1. Identification of direct program cost and aggregation of these costs by program, and 2. Attribution of indirect cost to programs on an appropriate basis.

Two separate cost reports are produced: one for General Fund and one for Special Revenue Funds expenditures. The aggregate reports are reconciled to the Annual Financial Report (AFR) expenditure totals for the General and Special Revenue Funds. The cost for recreation, non-program capital expenditures, community services and debt service are not included in these calculations. Transportation and Food Service will be reported on a school-by-school basis, but is not attributed as cost of programs.

Below is the total cost per student for all programs as described above. The performance results are tied to expenditures per student in several ways. As mentioned above, the total cost per individual program is analyzed by school and the costs are evaluated each year to make sure the resources are going to the locations with the most need. School academic performance on standardized tests is considered as funds are allocated to each school. An example would be that lower performing schools in reading are provided additional funding for an additional hour of reading instruction. Some of our high schools receive additional funding based on their students' performance on Advanced Placement exams as their allocation is based on the number of students scoring 3 or higher on these exams.

**Expenditures per FTE Student**



The factors that go into the cost per student are as complex as the allocation of resources to keep the performance of our students at the highest levels.



# School Board Members



**Mrs. Diane Smith**

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Mrs. Smith has been an active volunteer in Volusia County Schools since moving to the area in 1990. She served on school PTAs, as president of the Volusia County Council of PTAs and as a vice president on the Florida PTA. She has served on the School Advisory Committees at Timbercrest Elementary School, Galaxy Middle School and Deltona High School, and also on the District Advisory Committee. Mrs. Smith served as chairman of the ten-district Central Florida Public School Boards Coalition in 2010.

Mrs. Smith represents District 5, southwest Volusia County including the Daytona Park Estates, Deltona, Enterprise, Lake Harney and Osteen areas.



**Ms. Candace Lankford**

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Ms. Lankford graduated from Stetson University with a bachelor's degree in political science. She has served as a School Advisory Council member at the elementary, middle and high school levels. She also served as chairman of the West Volusia Hospital Authority Board and chairman of the Stetson University School of Business Foundation Board. Ms. Lankford is the Immediate Past President of the Florida School Boards Association.

Ms. Lankford represents District 1, western Volusia County including the DeBary, DeLand, Lake Helen, Orange City and Pierson areas.





# School Board Members



**Mrs. Linda Costello**

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Mrs. Costello graduated from the University of Central Florida with a Bachelor's Degree in Social Work and from Florida State University with a Master's Degree in Social Work. She previously worked as a Mental Health Therapist at Humana Hospital followed by opening her own private practice and subsequently working for Our Children First. She is a past recipient of the "Child Advocate of the Year" award given by the Volusia-Flagler Committee for Positive Parenting.

Mrs. Costello represents District 4, northeast Volusia County including the areas of Ormond Beach, Holly Hill and portions of Daytona Beach and DeLeon Springs.



**Mr. Stan Schmidt**

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Mr. Schmidt earned his Bachelor's degree from Drake University in Des Moines, Iowa, and works as a CPA at his own firm in Port Orange. Mr. Schmidt has been extremely active as a representative of the Spruce Creek High School Advisory Committee, the District Advisory Committee and the Project Oversight Committee.

Mr. Schmidt represents District 3, southeast Volusia County including the areas of Edgewater, New Smyrna Beach, Oak Hill, Samsula and a portion of Port Orange.



**Mrs. Ida D. Wright**

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Mrs. Wright is a lifetime resident of Volusia County. She graduated from the University of Central Florida with a Bachelor's Degree in Business Administration and earned a Master's Degree in Business Administration with a concentration in Management from Stetson University. She served on the PTSA and the School Advisory Committee at Champion Elementary and David C. Hinson Middle. She is currently employed at Bethune-Cookman University in the School of Business and is the co-owner of AM Wright Construction.

Mrs. Wright represents District 2, including the greater Daytona Beach area, Daytona Beach Shores, Ponce Inlet, South Daytona and a portion of Port Orange.

# Principal Officials



Dr. Margaret A. Smith  
SUPERINTENDENT OF SCHOOLS

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Bambi Lockman	Deputy Superintendent Instructional Services
Dr. Robert Moll	Deputy Superintendent Financial and Business Services
Vickie Presley	Area Superintendent
James “Tom” Russell	Area Superintendent
Peromnia Grant	Assistant Superintendent Human Resources
Michael G. Dyer, Esquire	Chief Counsel Legal Services
Dr. Don Boulware	Executive Director Technology Services
Greg Akin	Director, Student Transportation Services
Saralee Morrissey	Director, Planning
Russ Tysinger	Director, Maintenance and Operations
Nancy Wait	Director, Community Information Services





Association of School Business Officials International



*This Meritorious Budget Award is presented to*

**DISTRICT SCHOOL BOARD OF VOLUSIA  
COUNTY**

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



Handwritten signature of Brian L. Mee in black ink.

Brian L. Mee, SFO, RSBA  
President

Handwritten signature of John D. Musso in black ink.

John D. Musso, CAE, RSBA  
Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**District School Board of Volusia County  
Florida**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*      *Jeffrey R. Egan*

President

Executive Director







# *Organizational Section*



# Organization

Volusia County is located on the east coast of Central Florida and covers 1,207 square miles, including 47 miles of Atlantic Ocean beaches. Volusia County is comprised of sixteen (16) cities. Volusia County School District is the 13th largest district in the state with 77 schools and approximately 61,234 students in Pre-Kindergarten to twelfth grade. The schools and centers are listed below.

Schools and Centers	
Elementary Schools	45
Middle Schools	12
High Schools	9
Elementary-Middle	1
Middle-High	1
Alternative Education Schools	1
Charter Schools	8
<b>Total</b>	<b>77</b>

## Educational Programs

The School District of Volusia County offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes both core and specialized programs and services, and is aligned with state standards. All Volusia County schools are fully accredited by the Southern Association of Colleges and School Improvement. The District provides certified Art, Media, Music, Guidance and Physical Education teachers at all schools.

There are a variety of programs offered to K-12 students such as:

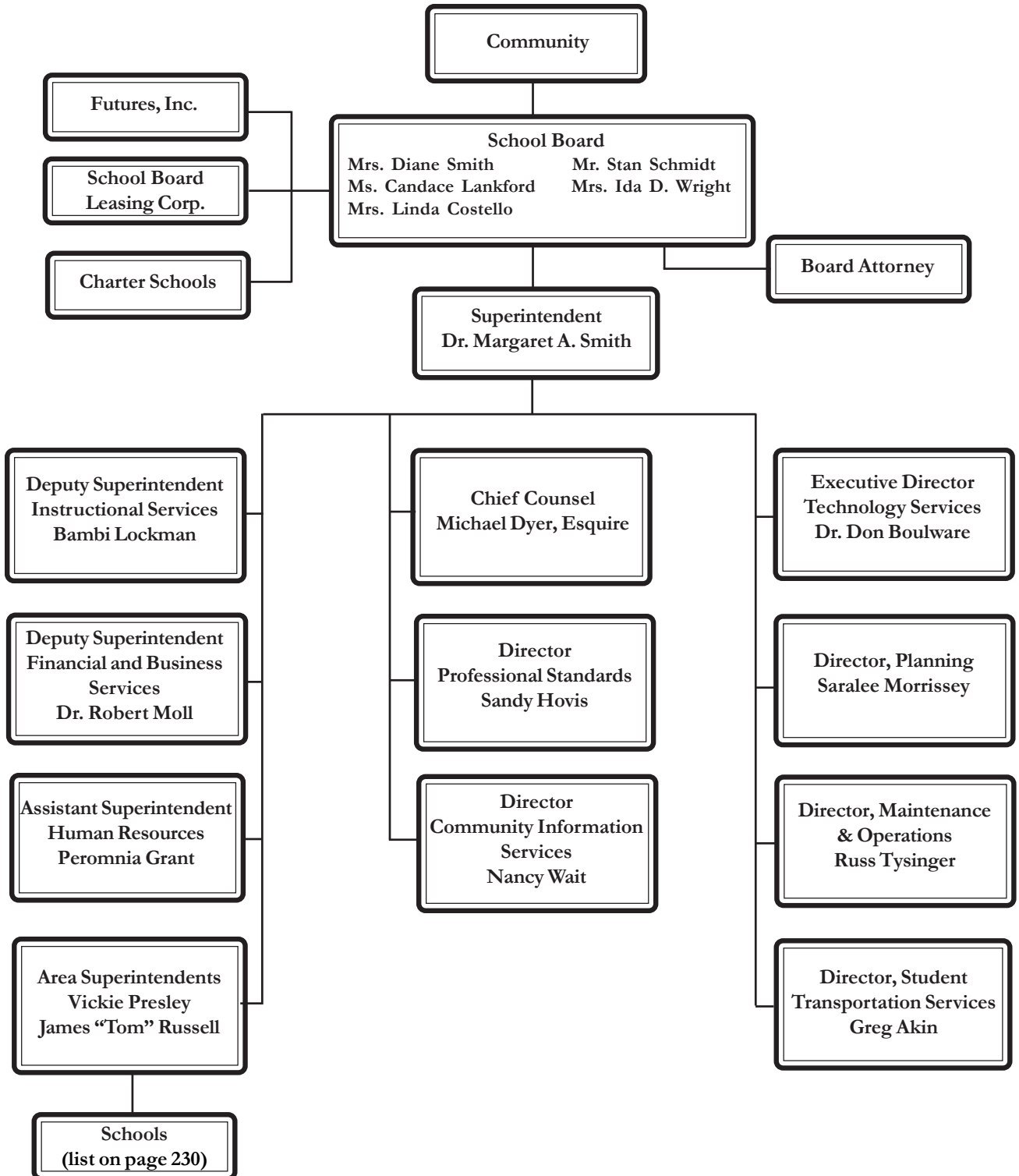
- The AVID program is offered in 9 middle schools and 7 high schools
- International Baccalaureate program at two high schools
- Advanced mathematics and science courses of study are offered at all middle schools for grades 6-8
- All graduating seniors have the opportunity to receive the Superintendent's Diploma of Distinction, which recognizes outstanding student academic achievement
- Dual enrollment opportunities are available to all qualified high school students
- Online Learning Labs are in place at all middle and high schools to facilitate online options for students who are seeking credit recovery, original credit or acceleration. The online labs serve as an environment for both virtual and blended models to meet individual academic needs of all students for courses they initially did not pass
- Title I provides VPK-Early Initiative classrooms in three elementary schools
- All Volusia County middle and high schools offer a variety of World Language Programs

Besides the various programs offered to K-12 students, Pre-kindergarten services include: programs for the babies of teen parents who are progressing toward achieving high school diplomas; programs for three and four-year-old disabled children; students and services for selected low prevalence students and VPK.

The Superintendent works closely with two Deputy Superintendents, the Area Superintendents, the Assistant Superintendent, and the Senior Staff to oversee the day-to-day operations of schools and departments. Schools are supported by seven district-level divisions that provide a broad range of services including Office of the Superintendent, Instructional Services, Financial Services, Facilities Services, Technology Services, Human Resources, and Student Transportation Services.



# Division Organization

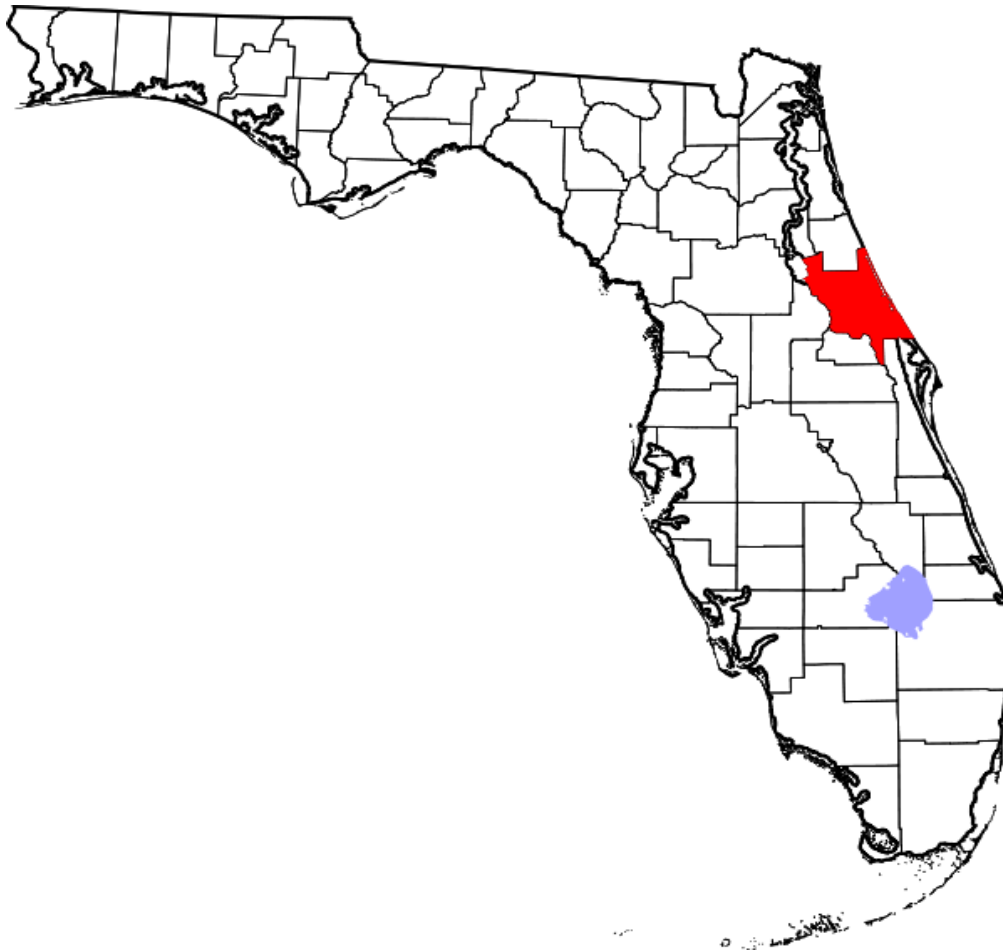


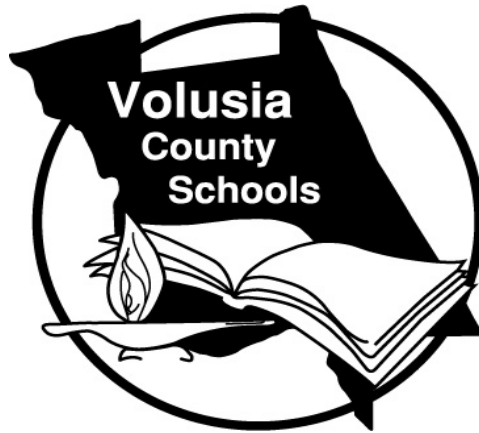
# Geographical Area Served

The geographical boundaries of the District are those of Volusia County (highlighted in red on map). Volusia County is located in the east-central region of the State of Florida. Volusia County is bordered on the west by the historic St. Johns River, and by the Atlantic Ocean to the east. Roughly the size of Rhode Island, Volusia is situated 50 miles northeast of Orlando, 60 miles north of the Kennedy Space Center, and 89 miles south of Jacksonville.

Volusia County is located on the east coast of central Florida and is the eastern terminus of the I-4 corridor, which runs through Orlando and extends to the cities of Tampa and St. Petersburg on the Florida west coast. The county has a total of 16 cities, including: Daytona Beach, Daytona Beach Shores, DeBary, DeLand, Deltona, Edgewater, Holly Hill, Lake Helen, New Smyrna Beach, Oak Hill, Orange City, Ormond Beach, Pierson, Ponce Inlet, Port Orange, and South Daytona. Tourism is the county's largest industry based primarily on a drive-in market of visitors interested in our recreational areas including 47 miles of beaches. Major tourist events include Bike Week, Biketoberfest, and the Daytona 500.

The District operates 69 K-12 schools, including 45 elementary schools, 12 middle schools, 1 K-8 school, 1 middle/high school, 9 high schools, and 1 alternative education center. In addition, the District sponsors 8 charter schools. The appointed Superintendent of Schools is the executive officer of the Board and is responsible for the administration and management of the schools. The Board consists of five elected officials responsible for the adoption of policies, which govern the operation of the District's public schools.





## DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY VISION STATEMENT

“Through the individual commitment of all, our students will graduate with the knowledge, skills, and values necessary to be successful contributors to our democratic society.”

(School Board adopted April 14, 1992, and reaffirmed January 14, 1997)



# Strategic Plan



Linda Costello, Ida Wright, Stan Schmidt, Diane Smith  
Margaret Smith, Candace Lankford

The District Strategic Plan represents our commitment to the students of Volusia County Schools. The plan contains five broad goals with action steps under each goal. Data based on the Indicators of Progress will be used to determine our success in meeting each goal.

As we developed our new strategic plan, our stakeholder groups asked for fewer, more focused goals with specific actions for each one. The plan was moved from a 5-Year plan to a 3-Year plan in order to focus on more immediate action and change. It was felt that the 3-Year plan would help keep the momentum for change moving forward and allow for adjustments as needed.

The Volusia County Schools District Strategic Plan for 2012-2015 was approved by the School Board on August 28, 2012. Following are the five goals:

- GOAL 1: Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.
- GOAL 2: Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- GOAL 3: Promote an emotionally, intellectually and physically safe environment for all students and staff.
- GOAL 4: Foster an environment that promotes on-going professional development and improved job performance for all teachers and staff.
- GOAL 5: Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.





Each of the goals have specific actions and progress indicators to be used as a guide to accomplishing and quantifying the goal has been met.

**GOAL 1: Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.**

ACTIONS:

- A. Implement Anchor Literacy Standards of reading, writing, listening, speaking, language use, and grammar in 100% of our classrooms.
- B. Implement Common Core Standards in all math and language arts courses.
- C. Align school improvement plans with Common Core Standards implementation to improve student achievement.
- D. Expand the use of all technology resources to serve multiple functions, including alignment of technologies to support Common Core Standards and to build capacity for computer-based testing.

Progress Indicators may include but are not limited to:

FCAT Scores, End of Course exam scores, Alternate Assessments, School Grades, District Interim Assessments.

**GOAL 2: Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.**

ACTIONS:

- A. Implement a Multi-tiered System of Supports that provides interventions and support for academic and behavioral success for all students.
- B. Provide support for implementation and promotion of Career Academies at all high schools.
- C. Provide the facility infrastructure that is capable of supporting network and technology access.
- D. Provide opportunities for community stakeholders to expand and enrich our students' learning experiences.
- E. Utilize controlled open enrollment, redistricting, program relocation and placement to ensure student educational needs and access to programs is balanced and equitable across the district.
- F. Expand Bring Your Own Technology (BYOT) program to more schools.
- G. Implement the Volusia Instructional Management System (IMS) to include curriculum mapping, lesson planning, assessment systems, grade book and attendance reporting, and data analysis functions.
- H. Implement a plan to place high performing teachers and principals in low performing high-poverty schools to increase student achievement.
- I. Provide opportunities for rigorous and accelerated learning through on-line learning options.
- J. Align federal funds and grant opportunities to increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- K. Maintain a comprehensive performing and visual arts program.
- L. Provide opportunities for participation in athletics and other extra-curricular activities that promote leadership and civic responsibility.
- M. Investigate a differentiated pay system for high performing teachers at high poverty/low performing schools.



# District Goals

Progress Indicators may include but are not limited to:

Student referral data, student behavioral data, retentions, promotions, Career Academy evaluations, volunteer hours, number of student mentors, enrollment data, HR reports, on-line course completions, technology inventory, attendance reports, number of partnerships and collaborations between area colleges and universities, student and staff awards.

## **GOAL 3: Promote an emotionally, intellectually and physically safe environment for all students and staff.**

### ACTIONS:

- A. Promote a safe environment for students walking, riding and biking to and from school through on-going communication and programs in cooperation with students, parents, cities, and law enforcement.
- B. Inspect Volusia County School District facilities regularly to ensure safe, clean, and healthy learning environments.
- C. Improve managerial and operational efficiency and effectiveness.
- D. Provide adequate resources within the constraints of our budget to meet state mandates and maintain programs and facilities for students and staff.
- E. Transport students to assigned schools in a timely manner.
- F. Develop school-based comprehensive safety and security plans.
- G. Promote a safe environment for students through programs such as the anti-bullying initiative.
- H. Promote an intellectually safe environment that allows for creative thinking and problem solving by students and staff.

Progress Indicators may include but are not limited to:

Accident reports, security audits, custodial performance reports, budget reports, student transportation reports, restraint reports, stop-arm violations, student recognitions and scholarships, staff recognitions.

## **GOAL 4: Foster an environment that promotes on-going professional development and improved job performance for all teachers and staff.**

### ACTIONS:

- A. Expand the variety of partnerships provided teachers and staff to support their utilization of community resources and post-secondary institutions.
- B. Implement the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification management tools.
- C. Implement a new teacher evaluation system: Volusia System for Empowering Teachers (VSET).
- D. Provide principals and assistant principals with coordinated training of a customized calibration and certification assessment to ensure valid teacher evaluations.
- E. Implement a new leader evaluation system: Volusia System for Empowering Leaders (VSEL).
- F. Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants.
- G. Implement a systematized process for the hiring of highly effective teachers and principals.
- H. Provide methods and resources for on-going training of new and existing staff.
- I. Investigate a differentiated pay schedule plan for critical shortage certification areas.



Progress Indicators may include but are not limited to:

Data on teacher and leader evaluations, in-service hours, training logs, employee retention, employee evaluations, student achievement.

**GOAL 5: Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.**

ACTIONS:

- A. Establish a process to foster communication with families, staff, and community members (including those who are not currently connected to our schools); keep employees and retirees informed; collaborate with business and community organizations, and maintain a professional relationship with the news media through the district's communication plan.
- B. Launch a new public website for the school district.
- C. Develop an intranet for use within the district.
- D. Update all departmental and school websites.
- E. Encourage a strong partnership between governmental leaders, locally, state and nationally.
- F. Promote School Board members' active role in advocating for public education through presentations.
- G. Investigate the creation of a new district logo.
- H. Involve students in the development of materials that promote the school district.
- I. Explore marketing opportunities, including social media, to promote Volusia public schools (Communication Plan).

Progress Indicators may include but are not limited to:

Number of hits on websites, surveys, positive news stories, number of community partnership agreements.

The District Goals are guiding points for all schools and departments. The financial impact encompasses the total budget. Each school and department relates their goals to these guiding points. The schools and departments goals are aligned through their budgets to accomplish these goals. Some examples of the budgeted costs are on the pages that follow. The financial resources of the district are allocated to carry out the specifics of the strategic plan.



# Selected Goals and Associated Budgets

The goals and objectives of the Volusia County School District have been the basis for allocating financial resources. The following list represents examples that tie goals and objectives with budgeted amounts.

## GOAL 1:

Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the state of Florida.

- Provide supplemental staffing to middle schools, high schools and special centers \$5,100,000
- Provide staffing, professional development, and materials to support the implementation of Common Core Standards in reading \$3,100,000
- Middle School Computer Based Testing \$854,497
- Printers and Scantron Scanning Stations \$200,000
- Provide virtual and online curriculum and development \$170,000
- Develop curriculum tools for implementation of Common Core Standards \$160,000
- Provide ESE staffing, professional development, coaching and materials to support the implementation of Common Core Standards in reading, language arts and math \$69,621
- Provide differentiated accountability support to schools \$50,000
- Safari Montage Media Server Upgrade \$37,448

## GOAL 2:

Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs and providing access to technology.

- Provide for Advancement via Individual Determination (AVID) program to nine middle and seven middle schools \$1,146,883
- Provide resources, professional development, teacher supplements and bonuses for Advanced Placement \$850,000
- Provide Dual Enrollment Textbooks \$550,000
- Upgrade Network infrastructure to increase bandwidth \$536,413
- Provide accountability, school data, assessment development and industry certification \$225,000
- Provide resources and professional development for implementation of multi-tiered system of supports \$121,000
- Provide Curriculum-Based Instruction and transportation for secondary students with disabilities through transition activities related to working in the community \$95,653
- Provide for teen parent outside daycare \$86,962
- Purchase and maintain specialized equipment and materials for students with disabilities \$84,108
- Provide virtual learning initiatives using the Moodle platform \$70,890
- Provide hardware, software and unlimited site licenses for students with disabilities to support reading curriculum \$39,500
- Purchase Microsoft Office 365-Office tools in the cloud for all students \$28,985



# Selected Goals and Associated Budgets

## GOAL 3:

Promote an emotionally, intellectually and physically safe environment for all students and staff.

• Inspect and correct deficiencies in Volusia County School District facilities regularly	\$2,100,000
• Provide Campus Advisors at the middle and high schools	\$1,937,956
• Provide Behavior Specialists to serve ESE students and support their teachers	\$1,857,306
• School Way Café (SWC) will continue to upgrade kitchen equipment, purchase and install time clocks, purchase recycle equipment	\$1,400,000
• Contract occupational and physical therapists to serve students with disabilities	\$1,289,050
• Provide one school resource officer at every middle and high	\$1,146,023
• Provide night time security guards to various schools	\$70,000
• Provide supplemental support for guidance during summer months	\$70,000
• Provide Non-Violent Crisis Intervention professional development and substitutes for ESE teacher and ESE paraprofessional participants	\$44,942
• Provide Environmental Learning Program	\$35,000
• Provide District Accreditation Fees	\$25,000

## GOAL 4:

Foster an environment that promotes on-going professional development and improved job performances for all teachers and staff.

• Upgrade 550 teacher laptops	\$500,000
• Provide Professional Development Opportunities for K-12 Instructional Services	\$250,000
• Provide professional learning on Common Core Institute	\$250,000
• Provide professional learning on VSET (Volusia System for Empowering), specifically “The Framework for Effective Teaching”	\$200,000
• Provide resources, professional development, stipends and substitutes for ESE teachers and ESE paraprofessionals	\$180,897
• Provide principals and assistant principals with coordinated training of a customized calibration and certification assessment to ensure valid teacher evaluations	\$111,000
• Provide a minimum of eight (8) hours of professional development training each year for all bus operators and attendants	\$92,656
• Tuition reimbursement for teachers as required in the VTO contract	\$96,000
• Provide facilitators for online courses and Empowering Educators for Excellence program for first and second year teachers	\$88,000
• Provide mentoring program for new teachers	\$83,000
• Provide four (4) days of Skills, Tips and Routines for Teacher Success (STARTS) training, plus coaching, materials and salaries for new-to-ESE teachers	\$81,841
• Provide District Reading Plan – Reading Endorsement	\$50,000
• Implement the My Professional Growth System (My PGS) to include teacher and leader evaluations as well as professional development and certification management tools	\$50,000
• Implement a new teacher evaluation system: Volusia System for Empowering Teachers (VSET)	\$49,500



# Selected Goals and Associated Budgets

## GOAL 5:

Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnerships.

- Provide communication system using Blackboard and Connect Ed. \$120,000
- Provide redesign of the public website \$104,880
- Upgrade Internet and Intranet platform to increase mobility \$81,898
- Provide high school student/parent night regarding post-secondary opportunities \$9,500
- Provide surrogate parents to attend meetings for students with disabilities and provide child care services so parents of students with disabilities may attend ESE Advisory Council Meetings \$4,500





# Superintendent's Philosophy and Goals

## Philosophy:

My philosophy of education focuses around the purpose of education being the acquisition and transmission of knowledge and encompasses four major beliefs as follows:

- First and foremost, is an overriding belief that my role as an educational leader is to foster a love for learning.
- Secondly, in regard to students, I absolutely believe that each and every student is capable of learning and achieving and that our goal must be for each student to reach her/his full capacity. Also, I believe every student must be prepared to become productive members of society and to contribute to our democratic values and heritage.
- My third major belief is that all educators, teachers and administrators, must be passionate about our own learning as well as the learning of students. We need to nurture our own learning as we nurture student learning.
- Finally, I strongly believe that parents and the community must have an integral role and responsibility for the educational excellence of each student and for the schools.

My personal philosophy of education is well expressed in my favorite quote, which is from George Bernard Shaw.

**“Some people see things as they are and say ‘why.’  
But I dream things that never were and I ask ‘why not?’”**

## Priorities and Goals:

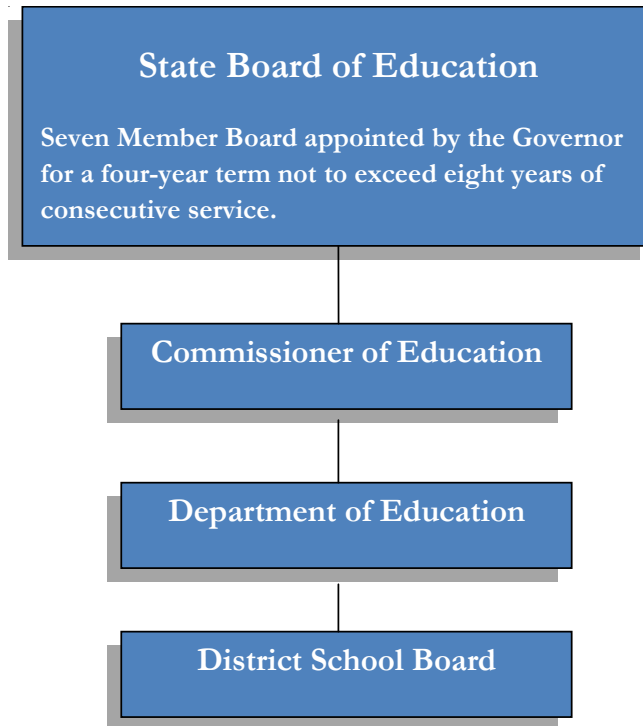
- Continuing attention on increasing student learning and achievement and closing the achievement gap to ensure that each student will learn.
- Providing sound fiscal leadership for the school district operating and capital budgets in a time of reduced funding and revenues and scarce resources.
- Focusing on implementation of a district communication plan that provides regular ongoing communication addressing public education issues with all stakeholders.
- Advocating for pre-kindergarten through grade 12 public education with local, state and federal policy makers as well as with business and community leaders.
- Supporting the empowerment of each instructional and support staff member to carry out their respective responsibilities in contributing to student learning and achievement.
- Integrating the 2012-2015 goals of the School District of Volusia County strategic plan with the Florida high quality curriculum standards that prepare students to graduate career and college ready.



# Basis of Budgeting

## Legal Entity

Each of the 67 school districts in the state of Florida can levy taxes to support their budgets and are therefore considered fiscally independent. Each district is governed by public law as well as Florida School Laws contained in the Florida Statutes.



## Basis of Budgeting

The Board follows procedures established by Chapter 1001.51, Florida Statutes, and State Board of Education Administrative Rules, Chapter 6A-1, in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules. When the tentative budget is prepared according to Florida Statute 1011.02, the proposed expenditures, plus transfers, and balances shall not exceed the estimated income, transfers and balances. The budget and each of the parts thereof shall balance.

The legal level of control is at the functional level (e.g., instruction, pupil personnel services, and school administration) with control exercised at the object level (e.g., salaries, purchased services, and capital outlay) within each function. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.



## **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared utilizing the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants, and interest on investments. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Agency (Fiduciary) Funds are purely custodial in nature (assets equal liabilities) and, as such, do not have a measurement focus.

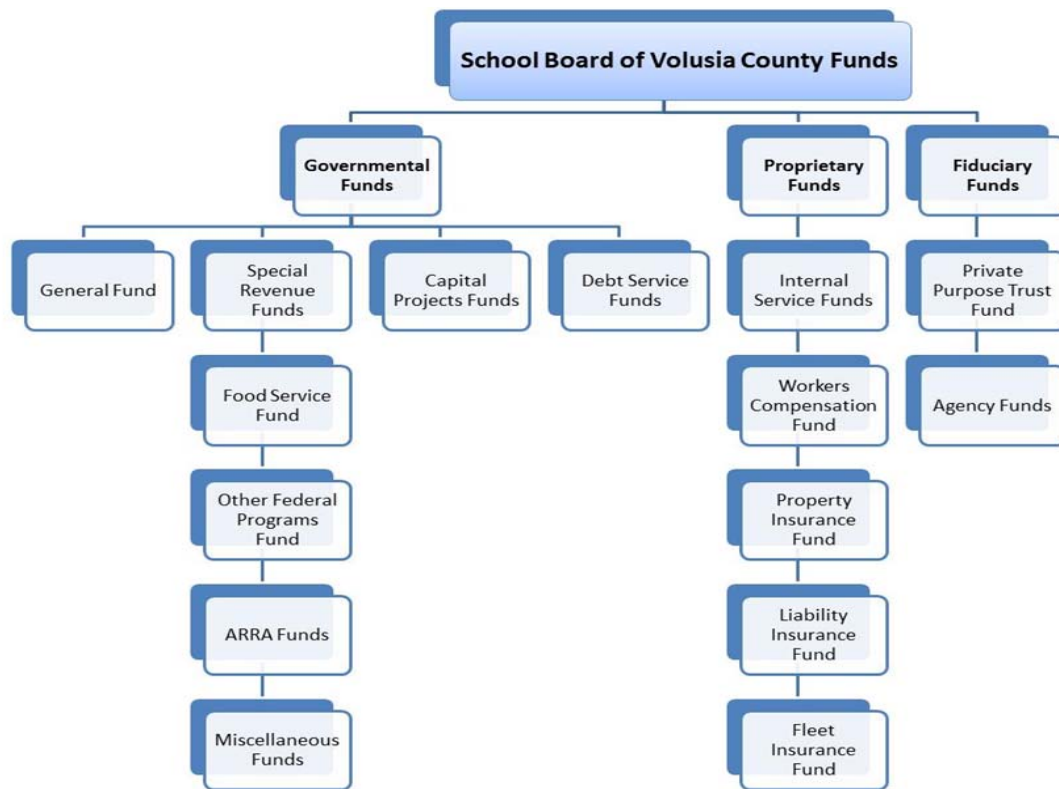
In applying the “susceptible to accrual” concept to revenues from Federal and State sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended for the specific purpose before the District will receive any amounts; therefore, revenues are recognized based upon the incurrence of the expenditures. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the “susceptible to accrual” criteria are met. In all cases, monies received before the revenue recognition criteria have been met, are reported as deferred revenue.

The proprietary funds are prepared under the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds’ principal ongoing operations. The principal operating revenues of the District’s internal service funds are charges for workers’ compensation, general liability, and property insurance. The principal operating expenses include salaries and benefits for employees, insurance claims, and excess coverage insurance. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Retained earnings in the internal service funds are designated for future losses.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, and then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use in governmental fund financial statements, it is the District’s policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.



# Fund Structure



The District reports the following governmental funds:

## General Fund

This fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by state revenues, taxes, & fees.

## Debt Service

These funds are used to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

## Capital Projects

These funds are used to account for financial resources to be used for the acquisition, construction and renovation of capital facilities. Major capital outlay fund sources include local capital millage, sales tax, impact fees, and PECO.

## Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Additionally, the District reports the following proprietary and fiduciary fund types:

## Proprietary Funds

These funds are used to account for business type activities. The District's individual self-insurance programs fall under this category as Internal Service funds.



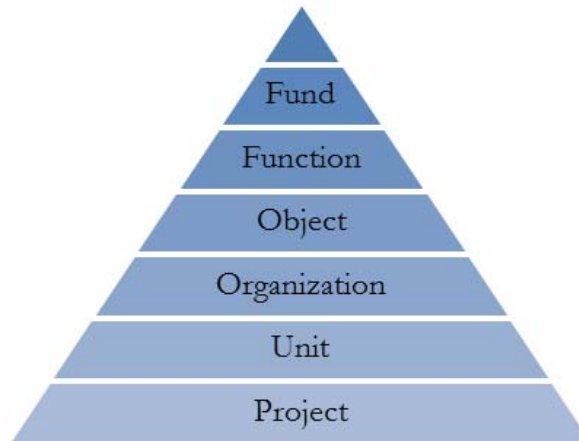
# Revenue & Expenditure Classifications

Revenues for the district are classified by source within a fund.

Revenues are grouped into major divisions. The division, with examples of major revenue sources are:

- Federal Sources - Title I, IDEA, Medicaid, Race to the Top and other federally funded projects
- State Sources - State FEFP and Categoryals, State funded projects
- Local Sources - Interest, Federal/SFS/After School Indirect Cost, Property Taxes

Expenditures are classified by fund, function, object, organization, unit, and project.



The fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of the district are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services, and Non-program charges.

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Eight major object categories used by the district are: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenses, and Transfers.

Florida law requires financial reporting on a school basis. By statute, a school is defined as, "... an organization of pupils for instructional purposes on an elementary, secondary or other public school level, approved under regulations of the State Board of Education." In many instances, "facility" is synonymous with "school." Accounting for the financial transactions of a school district will require the identification of a number of facilities or cost centers which are not schools; however, the operating costs associated with such centers will be attributed to schools on program cost reports.

Unit (program) classifications are an additional means for allocating costs (used for grade levels or specific courses).

The projects classification is used to account for expenditures on specific projects funded through federal, state, or local grants and to account for construction projects.



# Fiscal Policies

## Finance and Budget

The financial records and accounts shall be maintained under the direction of the superintendent and under regulations prescribed by the state board for the uniform system of financial records and accounts for the schools of the state.

The school board shall be responsible for the administration and control of all local school funds derived by any public school from all activities or sources, including but not limited to, funds collected in connection with summer program activities, funds derived from school athletic events, gifts and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies, and all other similar monies, properties, or benefits. The superintendent/designee shall establish the procedures to be followed in administering these funds.

The school board shall adopt a balanced annual budget to be submitted to the State Department of Education. The definition of a balanced budget is located in the Glossary Section (Pg. 237).

Petty cash funds and advancement funds shall be authorized for the purposes of making small expenditures for operation of schools. The school board shall authorize the amount and the person responsible for the funds.

The school board shall provide for an annual audit of internal funds by a qualified auditor or auditors. The receipt and disbursement of all internal funds shall be pursuant to guidelines issued by the State Department of Education.

Each school official and/or school board employee who is responsible in any manner for handling or expending school funds or property shall be bonded. The School Board shall fix and prescribe the bonds in accordance with State Board of Education Administrative Rules and shall pay the premiums for such bonds.

Fees may be charged to students or adults for participation in enrichment classes or activities or in approved community school programs. Such fees shall be accounted for in accordance with procedures established by the superintendent/designee.

Official travel and subsistence expenses within and without the school district shall be made and reimbursed in accordance with Florida Statutes.

The superintendent/designee may cause the receipt, disbursement or transfer of public funds within the school district's official accounts in financial institutions by electronic, telephonic or other median, provided adequate internal control measures are established and maintained. Minimum-security measures shall be maintained as outlined in State Board of Education Administrative Rules.

The superintendent shall prepare amendments to the annual budget as needed. Expenditures may exceed the amount budgeted by function and object provided they do not exceed the total authorized appropriations by fund, and amendments are presented to the school board for approval within the timelines established by State Board of Education Administrative Rules for final budget amendments. These amendments will reflect changes in revenues, fund balances, functions or objects. An explanation of these changes will accompany the budget amendments.





## Travel Expense Reimbursement Policy

Authorized travel for school board members and employees shall be reimbursed in accordance with the terms of this policy and the procedures developed pursuant to this policy. Unnecessary travel shall be avoided. When travel expenses are to be incurred, all reasonable efforts will be made to do so in an economical manner.

In-district mileage incurred in the authorized performance of the members or employees' duties for the school district shall be reimbursed only as provided by law (Section 112.061, Florida Statutes). Mileage shall be computed in accordance with procedures developed by the superintendent.

All out-of-district travel by employees must be approved in advance by his or her supervisor. A leave form must accompany expense reimbursement claims. Overnight travel for one day meetings within a radius of 100 miles from the employee's official worksite will not be allowed unless extenuating circumstances are approved by the employee's supervisor and submitted with the travel voucher. If an employee attends a meeting lasting two or more days, and is within a radius of 100 miles, the appropriate overnight stay may be authorized by the employee's supervisor.

Expense reimbursements for members or employees who are not required to travel overnight shall be as follows:

- Mileage for the authorized use of a personal vehicle shall be reimbursed only as provided by law (Section 112.061, Florida Statutes). Where more than one employee is involved in the travel, such travel shall be done in a single vehicle whenever feasible. Travel by common carrier shall be reimbursed at the actual cost of travel based on standard fares.
- Members or employees do not receive a meal allowance.

Expense reimbursements for members or employees for trips requiring overnight travel shall be as follows:

- Mileage for the authorized use of a personal vehicle shall be reimbursed only as provided by law (Section 112.061, Florida Statutes). Where more than one employee is involved in the travel, such travel shall be done in a single vehicle whenever feasible. Travel by common carrier shall be reimbursed at the actual cost of travel based on standard fares.
- Meals will be reimbursed only as provided by law (Section 112.061, Florida Statutes), based on the following schedule: Breakfast - travel begins before 6 a.m. and extends beyond 8 a.m.; Lunch - travel begins before noon and extends beyond 2 p.m.; Dinner - travel begins before 6 p.m. and extends beyond 8 p.m.
- Lodging costs shall be reimbursed at actual cost. Reasonable efforts shall be made to ensure that the employee obtains an economical lodging rate in a location that also allows for full participation in the event involved.

Reimbursement may be requested for tolls, taxis, parking, and registration fees when properly documented.

Nothing herein shall be intended or interpreted to authorize or entitle any employee to incur any travel expense without the express authorization of the employee's supervisor.



# Fiscal Policies

## **Fund Balance Policy**

To maintain the District's financial stability, it is essential to maintain adequate levels of fund balance for potential revenue shortfalls, emergencies, and unanticipated expenditures.

The School Board shall maintain a minimum unreserved general fund balance equal to three percent (3%) of the District's projected general fund revenues. For the purpose of this policy, the District's compliance with this standard shall be calculated in accordance with the rules and regulations promulgated by the Department of Education pursuant to section 1011.051, Florida Statutes.

It shall be the School Board's goal to maintain an unreserved general fund balance equal to five percent (5%) of the District's projected general fund revenues. Except for grants or funds provided to the District by state or federal sources with restriction on how the funds may be appropriated, non-recurring funds received by the District shall be designated for the unreserved general fund balance.

The Superintendent shall be authorized to take the necessary steps to comply with all statutory fund balance reporting and maintenance requirements set out in sections 1011.051 and 218.503, Florida Statutes.

At June 30, 2013 the unassigned fund balance for General Fund was \$34,238,628, or 8.5% of total General Fund revenues.

## **Internal Accounts**

The School Board shall be responsible for the administration and control of all local school funds derived by any public school from activities or sources, including but not limited to funds collected in connection with summer program activities, funds derived from school athletic events, gifts and contributions made by booster clubs, civic organizations, parent-teacher organizations and commercial agencies, and all other similar monies, properties, or benefits. School internal funds shall be used to finance a program of school district approved activities that supplement those activities provided from district school funds.

Transactions of all school organizations shall be placed in school internal funds. All organizations that represent themselves as, are connected with or operate in the school's name and obtain monies from the public shall be accountable to the school board for receipt and expenditures of those funds in accordance with Florida Statutes, State Board of Education rules, the Financial and Program Cost Accounting and Reporting for Florida Schools Manual published by the Florida Department of Education, school board policies, and procedures established by the Superintendent.

The principal shall be responsible for the safe and proper handling of all monies collected and disbursed within the school and shall keep all accounts in accordance with Florida Statutes, State Board of Education rules, School Board policies, and district administrative procedures.

All monies received shall be promptly deposited in a qualified public depository and provisions shall be made for the adequate safekeeping of all monies and other financial assets that may come into possession of the school.

Funds which are collected each school year shall be expended within that school year to benefit the students, unless the funds have been collected for a specific documented purpose, which may include, but are not limited to, multi-year projects.

The school board shall provide for an annual audit of internal funds by a licensed public accountant(s).



## **Risk Management Insurance Policy**

The School Board of Volusia County shall adopt appropriate insurance programs to ensure against liability and loss of property. The Superintendent shall establish procedures designed to emphasize the safety of students and staff, and the protection of the school districts property from damage or loss.

After giving consideration to available options, the Superintendent shall recommend annually to the School Board insurance programs (including property, liability, workers' compensation and motor vehicle) that provide quality, cost-effective protection against loss to the District.

The Superintendent or designee is authorized to approve claim payments against the School Board up to deductible amounts or retained risk, specified in District risk management insurance programs approved by the School Board or a percentage thereof specified in the program.

Claim payments in favor of the School District shall be accepted by the Superintendent or designee and shall be reflected in appropriate budget amendments brought to the School Board for approval.

## **Tangible Personal Property**

Property record accounting pertains to the acquisition, supervision, accountability, control, transfer and/or disposal of all District owned tangible personal property, as defined in 274.02, Florida Statutes.

Each item of such property, which is practicable to identify by marking, shall be marked by the property custodian's designee. The Property Inventory Records Department shall maintain adequate and accurate records of all such property of the District in accordance with Chapter 10.400 of the rules of the Auditor General of Florida.

School principals and administrative department heads shall be custodians of the property assigned to their respective schools or administrative departments. Property custodians shall be responsible for the safekeeping and proper use of property entrusted to their use.

The property custodian shall notify the Property Inventory Records Department within ten working days of any removal, transfer, or receipt of donated or purchased property that meets the criteria for being recorded on the property records.

Property inventories shall be performed annually and when there is a change of property custodian. The Property Inventory Records Department shall compare these inventories with the property records and shall reconcile all differences.

The master inventory file shall be maintained in the Property Inventory Records Department at all times for inspection.

No employee of the district shall dispose of property except in accordance with Chapter 10.400 of the rules of the Auditor General of Florida. The property custodian shall return to the warehouse for disposition all tangible personal property that is considered to be in excess of immediate needs, obsolete, or beyond repair.

All dispositions must be approved by the School Board.



# Fiscal Policies

## Investment Policy

The District has an investment policy that describes the investment objectives of the District. The policy is structured to include safety of principal, liquidity of funds, and investment income, in that order. The policy authorizes the types of investments permitted and establishes parameters for structuring the portfolio. The portfolio composition for the various types of investments is as follows:

- Florida Local Government Surplus Funds Trust Fund (“SBA”)-Maximum of 25%
- United States Government Securities-Maximum of 100%
- United States Government Agencies-Maximum of 50%
- Federal Instrumentalities-Maximum of 75%
- Interest Bearing Time Deposit or Saving Accounts-Maximum of 25%
- Repurchase Agreements-Maximum of 50% excluding one (1) business day agreements and overnight sweep agreements
- Commercial Paper-Maximum of 10% with any one issuer
- Corporate Notes-Maximum of 15%
- Bankers Acceptances-Maximum of 10% with any one issuer
- State and/or Local Government Taxable and/or Tax-Exempt Debt-Maximum of 20%
- Registered Investment Companies (Money Market Mutual Funds)-Maximum of 75%
- Intergovernmental Investment Pools-Maximum of 25%

The policy delegates authority and describes the standards of care to be followed by the District with respect to investment activities. The Cash Manager provides monthly investment reports summarizing the portfolio at market value to the Board.

## Purchasing

The purchase of products and services by the School District of Volusia County shall be authorized by state law and must be in accordance with procedures prescribed by the school board.

The superintendent is authorized to expend monies for purchases of commodities and contractual services where the total amount does not exceed the maximum amount allowed by law that may be purchased without bid process and which otherwise would be exempt from bidding by state law. The purchases are not to exceed the applicable appropriation in the district’s budget and shall be made in accordance with Board policy.

Assistants functioning under the superintendent’s direction may be authorized to perform these purchasing tasks. No person, unless authorized to do so under the policy of the district school board, may make any purchase or enter into any contract involving the use of district and/or school funds, including internal accounts. No expenditures for any such unauthorized purchase or contract shall be approved by the school board. The payment for any unauthorized purchase or contract shall be the sole responsibility of the person placing the order or entering into such contract.



Before making any purchase of commodities or contractual services, which the superintendent is authorized by the school board to make, or before recommending any purchase to the board, the superintendent shall, insofar as possible, propose standards and specifications. The superintendent shall see that all purchases and contracts conform to those standards and specifications, and shall take other such steps as are necessary to see that maximum value is being received for any money expended.

The following standards for acquiring commodities and contractual services will be established by the district at the following dollar limits:

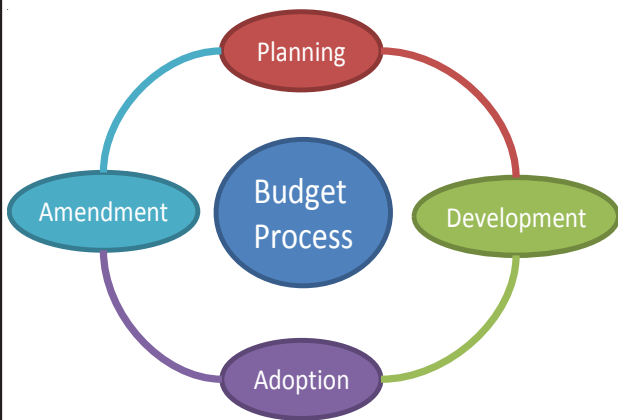
- Small Purchases (up to \$9,999.99) - Goods and services under \$9,999.99 are purchased on the open market. The superintendent has the authority to change selected vendors if it is in the District's best interest to do so. The District's purchasing card is encouraged for all expenditures as outlined in the Purchasing Card Users Manual.
- Informal Quotes (\$10,000.00-\$24,999.99) - Goods and Services from \$10,000.00 to \$24,999.99 are purchased after securing a minimum of three (3) written quotes from selected vendors. A copy of the written quotes shall be forwarded to the Purchasing Department at the time the requisition or request to purchase is made. The superintendent has authority to change selected vendors if it is in the District's best interest to do so.
- Request for Quotations RFQ (\$25,000.00 to \$49,999.99) - Goods and services from \$25,000.00 to \$49,999.99 are purchased after requesting a formal Request for Quotation. The Purchasing Department shall obtain written competitive quotes from a minimum of three (3) qualified vendors. The Purchasing Department will review the responses and select the lowest and best responsive and responsible quotation received.
- Request for Formal Sealed Competitive Solicitations (amounts over the dollar limit allowed by law) - Purchases for amounts exceeding the maximum amount allowed by law are acquired through formal sealed competitive solicitations, with the exception of sole (single) source vendors, emergency purchases, or other purchases which are expressly exempted from the competitive solicitation process by law (see Section V - Exceptions to Competitive Solicitations).

Emergency Purchases: In an emergency situation, the superintendent shall have the authority to waive established procedures for purchases costing below the bid threshold amount. Each emergency purchase shall be immediately followed with a direct pay request, or other appropriate documents, indicating the reason this purchase was deemed to be an emergency. Staff must state in their written documentation what the immediate danger was to the public health; safety or welfare; or other substantial loss the district avoided by making the emergency purchase.

The provision of F.S. 112.313 shall apply regarding conflict of interest. Any violation of these provisions by a school board employee may be grounds for disciplinary action.



# Budget Process



The annual budget process is the key to the development of the School Board of Volusia County's strategic plan allowing divisions the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget is reviewed by the Superintendent and School Board in June, the process begins six months earlier with the projections of student enrollment, calculation of school staffing, revenue and expenditure forecasts, and departmental needs assessment.

The following provides a brief description of the various phases of the budget process and time frames in which budget preparation takes place:

## **Planning Phase:**

The planning stage of the budget process begins in December. The budget calendar is created listing activities and key dates. Concurrently, senior staff meets to discuss goals and initiatives for the coming year as well as challenges and opportunities facing the district. Finally, projections and assumptions crucial to the budgeting process, such as program changes, enrollment projections and anticipated changes in funding levels, are evaluated.

## **Budget Development Phase:**

Based upon the School Board's priorities and strategic plan, departments develop goals and objectives for the budget period. Adjustments are made for anticipated compensation, health insurance, retirement, and tax changes. Division heads are also asked to evaluate staffing levels necessary to meet their goals and objectives, which may include shifting, eliminating, adding and changing funding on positions. A continuation budget philosophy is used for department non-salary budgets.

School staffing is calculated based on established formulas and projected enrollment numbers. The Deputy Superintendents, Area Superintendents, and program staff review each school's staffing allocation. Appropriate meetings are held to further discuss needs and recommendations. Following changes, the preliminary staffing sheets are provided to the principals for their review. School non-salary budgets are allocated based on an established formula using the guidelines provided in the budget manual. The principal and their school budget committee design a spending plan based on the school's goals and objectives.

Budget submission is accomplished electronically for both schools and departments. The Budget Department compiles the information and compares it with the forecasted revenues to ensure a balanced budget. The budget is then reviewed with the Deputy Superintendent for Financial and Business Services and the Superintendent.

## **Budget Adoption Phase:**

The preliminary budget is often presented in a workshop to the School Board allowing them to make adjustments or request further information concerning the district-spending plan. The tentative budget and TRIM (Truth in Millage) are advertised in the newspaper and then approved after a public hearing in July. All final revisions are made and the budget is officially adopted after a hearing held in September.

## **Budget Amendments Phase:**

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each functional activity (e.g., instruction, pupil personnel services and school administration) and may be amended by resolution at any School Board meeting prior to the due date of the annual financial report.





The following “calendar” details the activities that contribute to the budget development and approval process of a typical school year.

**December:**

The budget process begins each year with student enrollment forecasts. The Budget Office works with Student Accounting Services to prepare the estimates, reviews them with administrative staff and submits them to the DOE. The Florida Board of Education submits their budget request to the Governor.

**January:**

The Governor submits his budget proposal and District staff begin to analyze its impact on Volusia County.

**February:**

School staffing is calculated based on established formulas and projected enrollment numbers. A school-by-school review is conducted by the Deputy Superintendents, Area Superintendents and program staff.

**March:**

Department heads submit baseline budget requests, new program requests, and program expansion requests. These requests are reviewed by the Budget Department and the Deputy Superintendent for Financial & Business Services. Meetings are held with each division head to review the requests. At the same time, a preliminary budget is prepared based on the Governor’s revenue projections and all budget requests.

**April:**

The Capital Outlay Five-Year Plan is reviewed. School non-salary budgets are also calculated based on established formulas and distributed to school principals. Principals meet with their school budget committees and devise a spending plan.

**May-June:**

The Legislative Session ends and our revenue figures are established. Workshops are conducted with the board to review the budget.

**July:**

The month begins with the property appraiser certifying the tax roll. No later than July 19th, the Commissioner of Education certifies the Required Local Effort to each Florida school district. The budget is then advertised in the newspaper and a public hearing is held by the School Board to adopt the tentative budget and millage rates.

**2013-14 Budget Calendar**

Aug., 2012	Florida Board of Education submits their budget request
Dec., 2012	FTE projections transmitted to DOE
Jan., 2013	Governor’s budget proposal
Feb. 26, 2013	Budget Workshop
March 5, 2013	Legislative Session begins
March 12, 2013	Budget Workshop
April 9, 2013	Budget Workshop
April, 2013	Preliminary General Fund budget
April, 2013	Review Department budget results
April, 2013	Calculate 2013-2014 school staffing
April, 2013	Capital Outlay 5-Year Plan reviewed
April, 2013	School Non-Salary Budgets prepared
April 23, 2013	Budget Workshop
May 3, 2013	Legislative Session ends
May 14, 2013	Budget Workshop
June, 2013	Prepare budget based on final State Appropriation
June 11, 2013	Budget Workshop
June 30, 2013	Fiscal Year 2012-13 ends
July 1, 2013	Fiscal Year 2013-14 begins
July 1, 2013	Property Appraiser certifies tax roll
July 19, 2013	DOE computes required local effort millage
July 23, 2013	Public Hearing and Adoption of Tentative Budget
Sept. 10, 2013	Public Hearing and Adoption of Final Budget
Sept. 13, 2013	Submit budget to DOE

**September:**

The School Board holds a public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to Property Appraiser and Tax Collector. The Budget Office transmits the budget within three days of adoption.





# Capital Outlay Budget Process



The following pages provide a brief overview of the capital outlay budget and time frames in which the budget process takes place. The first step is to determine the revenues and resources that will be available, and then establish the priorities of the appropriations to accomplish the objectives of the Capital Outlay 5-Year Work Program.

The capital outlay budget process is a refinement of the Capital Outlay 5-Year Work Program, along with the 5-Year Fiscal Forecast, which is required by the legislature. The collection of projects for the capital outlay budget is an ongoing process that

must be reviewed regularly to ensure that the construction, renovation and remodeling requirements are adequate to meet the needs of the student population. After adequate space is provided, the next highest priority is projects that ensure a safe, secure and productive work environment that is conducive to the students' and staffs' health and well-being.

## Estimated Revenues:

Estimated revenues are calculated based on official state notifications, certified county tax assessments, and historical experience. State revenue sources, such as Public Education Capital Outlay (PECO) and Capital Outlay and Debt Service (CO&DS), are budgeted at the official notification amounts. Local sources of revenue, such as interest income, impact fees, sales tax and miscellaneous income, are based on expected cash flow, projected interest rates and historical experience. Other sources of funds, such as Certificates of Participation (COPs) and Bond Issues, are determined by district administration and reviewed and approved by the School Board. Estimated revenues are updated as new data becomes available throughout the budget process.

## Appropriations:

Building the capital outlay budget is a multi-step process. The major components of the capital outlay budget are new construction, renovation, remodeling and safety projects at existing schools and facilities, technology, system-wide equipment and vehicle replacement, buses, transfers for debt service and to the general fund for capital leases, maintenance, and property insurance.

Debt service payments on COPs and Sales Tax Bonds to pay for previous construction projects comprise the largest portion of the capital outlay budget. The overall capital outlay plan is prepared from the 5-Year Educational Plant Survey, which recommends remodeling and new construction projects. New schools are planned by using student projections and demographic data to best match actual areas of capacity shortfall. The Capital Outlay 5-Year Work Program is presented annually for School Board approval. This document is the starting point for the capital outlay budget and begins with the budget for the next year and the financial forecast for four additional years. When new school projects are budgeted, they are projected over a multiple-year period, and the annual appropriation amounts are adjusted to reflect the most recent cost estimates.

Another large portion of the facilities projects is devoted to renovations and remodeling at existing schools and facilities. Each school has a plan developed by the Facilities Department containing recommendations for renovations, remodeling, replacement and site needs.



# Capital Outlay Budget Process

Facilities project managers also add projects that they have identified, such as roof replacements, HVAC replacements, and electrical upgrades. These projects are prioritized by the Facilities Review Committee based on need and available funding. The highest priority projects are recommended for inclusion in the capital outlay budget.

Another appropriation area is for the replacement of equipment, buses, technology and vehicles for schools and departments system-wide. The Transportation Department and Technology Services Department maintain a five-year program for replacement of buses and technology for the district. The cost estimates are presented in the Capital Outlay 5-Year Work Program, which is reviewed and approved by the School Board each year. Major equipment and vehicles for Maintenance, Transportation, Warehouse, and various other departments are requested annually through the senior staff member of these divisions. After the lists are reviewed with the Capital Outlay Office for available funding, they are grouped into one project and included in the budget for School Board approval. Schools are given the opportunity to request funding for furniture and equipment replacement each year. These requests are reviewed by the Capital Outlay Office for equity and appropriateness. If a school has an emergency request, the administrator may have the Area Superintendent approve the item based on available funding.

In addition to transfers to the debt service fund for schools that were built using Certificates of Participation or Bonding of the sales tax proceeds, transfers to the general fund make up a significant portion of the capital appropriations each year. These general fund transfers cover qualified maintenance expenditures, property insurance, and the rental of copy center equipment. Because of the replacement cycle on copying equipment, it was determined that it would be more cost effective to lease these items from year to year.

## **Capital Outlay 5-Year Work Program:**

The first year of the Capital Outlay 5-Year Work Program forms the basis for the next year's capital outlay budget. Florida Statutes require the school district to prepare the 5-Year Work Program. The purpose of the 5-Year Work Program is to keep the school board and the public fully informed to ensure public confidence in district operations. The 5-Year Fiscal Forecast for the Capital Outlay Work Program contains the budget for the next year along with four additional years of anticipated revenues and appropriations.

## **Budget Adoption Phase:**

The preliminary budget is presented in a workshop to the School Board, allowing them to make adjustments or request additional information concerning the Capital Outlay 5-Year Work Program. The tentative budget is advertised in the newspaper and then approved in a public hearing in July. All final revisions are made and the budget is officially adopted in a hearing held in September.

## **Budget Amendments Phase:**

Capital Outlay appropriations are controlled at the fund, project and object levels. Within each activity, the budget may be amended by resolution at any School Board meeting prior to the due date of the annual financial report.



# Capital Outlay Budget Process

The following “calendar” details the activities that contribute to the capital outlay budget development and approval process.

## December:

The budget process begins each year with the Facilities Department reviewing the Educational Plant Survey to identify projects that need to be included in the major projects section of the Capital Outlay 5-Year Work Program. They also send a request to all schools to identify any smaller projects that the facilities project managers have not identified.

## January:

The Capital Outlay Office contacts each department that needs major equipment or vehicles. They prepare a list of needs for the following year. The Transportation Department and Technology Services Department are asked to update their five-year plan for buses and technology.

## February:

Facilities Project Management team determine project cost, project delivery time frames, and scope of projects.

## March:

The Facilities Department finalizes the requests from schools, updates other major projects, and holds the first Facilities Review Committee meeting to prioritize the requests. The Capital Outlay Office discusses the furniture and equipment request with appropriate senior staff to prioritize their requests.

## April:

The Capital Outlay Office prepares the first draft of the Capital Outlay 5-Year Work Program and 5-Year Fiscal Forecast for the work program. The Capital Outlay 5-Year Work Program is reviewed by the Facilities Division and the Financial Services Division heads.

## May-June:

Usually, a workshop is conducted with the School Board to review the capital outlay budget.

## July:

The budget is then advertised in the newspaper, and a public hearing is held with the School Board to adopt the tentative budget and millage rates.

## 2013-14 Budget Calendar

Dec. 2012	Educational Plant Survey reviewed and project request forms sent to schools
Jan. 2013	Furniture, equipment and vehicle request sent to departments
Feb. 2013	Facilities Project Management team determine project cost, project delivery estimates and scope of projects
March 2013	Facilities Review Committee meets
March 2013	Capital Outlay Office prioritizes equipment and vehicle requests with senior staff
April 2013	Capital Outlay 5-Year Plan reviewed by senior staff in Facilities and Financial Services
April 2013	Prepare Preliminary Capital Outlay Budget
July 2013	The budget and millage rates are advertised in the newspaper
July 2013	School Board holds public hearing on tentative budget, amends and adopts tentative budget
Sept. 2013	Public Hearing and Adoption of Final Budget
Sept. 2013	(Within three days of adoption) Submit budget to DOE

## September:

The School Board holds a public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and Tax Collector. The Budget Office transmits the budget to The Department Of Education in Tallahassee within three days of adoption.



# Other Revenue Sources

There are three (3) sources of sustaining local revenue that are substantial enough to comment on: (1) The Extended Day Enrichment Program, (2) The Schools and Libraries Program of the Universal Services Fund, commonly known as “E-Rate”, and (3) the lease payments on four Federal Communications Commission (FCC) educational programming channels licenses.

The Extended Day Enrichment Program (EDEP) is offered at 38 Volusia County Elementary Schools. The EDEP offers a safe environment with supervised after-school enrichment activities including, but not limited to, homework monitoring, tutoring, community service projects, arts and crafts, music, drama, outside recreational activities and much more! Currently, almost 3,500 students attend Volusia County Schools EDEP. Each program also uses an after school literacy program, KidzLit, to help build students’ comprehension and vocabulary development. The programs begin at the end of each school day and close at 5:45 P.M.. Some sites have morning programs, too. These programs are fee based with reduced fees available for students who qualify for free or reduced lunch and for Volusia County Schools employees. The revenue generated for these programs has run a little over \$4.2 million per year for the last few years is put back into the programs and district support for these specific programs.

E-rate is a multi-billion dollar per year program providing federal subsidies for public access to telecommunications, which can be applied to schools, school districts, local or state educational agencies, educational consortia, libraries, charter schools and private schools. In 1997, the Federal Communications Commission (FCC) implemented the Telecommunications Act of 1996. The FCC then established a non-profit corporation, the Schools and Library Corporation (SLC) to administer and oversee this fund. The Schools and Libraries Program supports connectivity - the conduit or pipeline for communications using telecommunications services and/or the internet. Funding is requested under four categories of service: telecommunications services, internet access, internal connections and basic maintenance of internal connections. Volusia County School District only applies for discounts for telecommunications services and internet access. Discounts for support depend on the level of poverty and the urban/rural status of the population served. The district uses figures based on the free and reduced lunch program and by using a discount matrix system, we have received between 69-71% of the funds we pay to our Service Providers annually for eligible services. E-rate has enabled the district to provide communications services to upgrade communications to a higher-speed network infrastructure linking all schools and administrative sites. The district generally receives around \$2 million dollars per year in refunds.

Educational Broadband Service (EBS) Channels are a band of microwave frequencies set aside by the Federal Communications Commission (FCC) exclusively for the transmission of educational programming and licensed to public institutions such as local K-12 districts or higher education. The FCC permits EBS license owners to lease their excess wireless capacity after complying with the minimal educational use requirements. Five percent (5%) of the capacity must be reserved for educational purposes. Volusia County School District own licenses for four channels. In July 2007, the channels were leased to a wireless provider for an initial term of five years, subject to automatically renew for up to two (2) additional terms of five (5) years each for a maximum agreement duration of fifteen (15) years. The district received a one-time upfront fee of \$3 million and account credits with the provider for \$8,000 per month for the initial five years, then \$9,000 per month during the next five years and \$10,000 per month beginning in July 2017 for the last five years. In addition, cash payments of \$4,000 per month are provided to expand learning opportunities for students and professional development for staff, enhance district capabilities to deliver video to the classroom, and increase district media resources.



# Budget Management

The principal/department head is responsible for the proper budgeting and expenditure of all funds allocated to their school/department. This responsibility includes ensuring that adequate funds are available in a program and that the purchase of products and/or services meets the requirements of the district's purchasing policies. Overspending of budgets is not permitted.

Expenditures must be charged to the correct program and object code. Expenditure reclassification becomes necessary when the expense is charged to the wrong account. The principal must submit this request to the Finance Department to have an expenditure reclassification processed.

Purchase of products can be processed through requisitions for warehouse orders, purchase orders, and/or purchasing cards. Capital assets (costing \$750 or more) and the purchase of services cannot be charged to the purchasing card but should be processed on a purchase order. The purchasing card program was implemented in 1998 as an additional method by which to procure goods. The card provides schools and departments immediate access to necessary goods without a purchase order. Purchases made to the purchasing card are never encumbered, as is a purchase order. Therefore, it is very important for the principal/department head and the budget clerk to manage their budget very closely so all expenditures within each program has sufficient funds.

Budget transfers are necessary to cover negative balances within a program. Budget transfers are the transfer of budgeted funds from one account string to another within the same project. Budget transfers for each school/department are written on a budget amendment request form by the budget clerk and signed by the principal/department head. The budget clerk enters the information into the Funds Control Transfer and Amendment Activity in the SmartStream computer program and the budget amendment request form is filed at their site.

The Budget Analyst in the Budget Department monitors the expenditures for each department and school. Budget reports are available with up-to-date financial information. The departments and schools can access these live reports through the Budget/Finance website using a link that was provided to them. In the event a school or department appears to be experiencing a problem with keeping within their budget allocations, the Budget Department will work with them to develop a solution.





# *Financial Section*

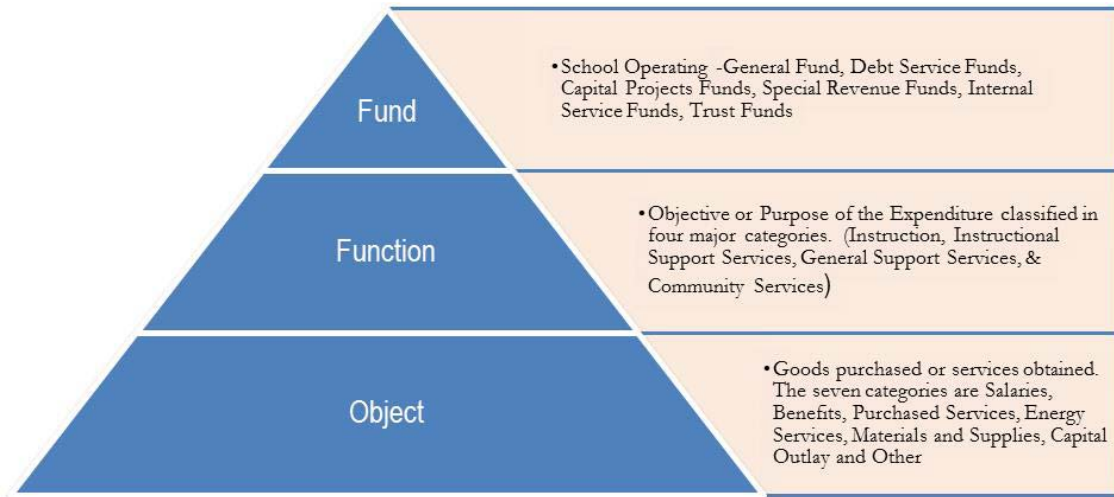






## Classification Structure

The primary elements used to classify revenues and expenditures are: fund, function and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The five major categories are Instruction, Instructional Support, General Support, Community Services and Non-program charges (Debt Service & Transfers). Objects are used to describe the type of good or service and are broken down into eight categories: salaries, benefits, purchased services, energy services, materials & supplies, capital outlay, other expenses and transfers. As shown in the chart, these elements can be viewed as a pyramid, with fund being the top level and object being the lowest level of detail. This pyramid approach is reflected in all of the financial summaries that follow.



Fund Classification	Fund Type	Description	School Board Fund
<b>Governmental Funds – account for operating and special revenue activities</b>	<b>Operating</b>	The School Operating fund is VCSD’s primary operating fund which accounts for all financial resources except those that are accounted for in another fund.	School Operating
	<b>Debt Service</b>	The Debt Service funds are established to account for the accumulation of resources for the payment of debt.	SBE/COBI Bonds Certificates of Participation Special Revenue Bonds
	<b>Capital Projects</b>	The Capital Projects funds track financial transactions used for the acquisition, construction, or renovation of school sites, buildings and other major capital improvements.	COBI Bonds CO&DS Capital Improvement Other Capital Projects
	<b>Special Revenue</b>	Special Revenue funds are used to account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specified purpose.	Food and Nutrition Services Other Special Revenue Miscellaneous Special Revenue
<b>Proprietary Funds – account for business type activities</b>	<b>Internal Service</b>	Internal Service funds account for the financing of goods and services provided by one department to other departments within VCSD on a cost reimbursement basis.	Workers’ Compensation Liability Insurance Property Insurance Fleet Insurance
<b>Fiduciary Funds – account for resources held for others by VCSD as an agent or trustee</b>	<b>Trust</b>	Private purpose trust funds account for assets held in a trustee capacity for the members and beneficiaries.	Scholarships at DeLand High, Spruce Creek High, Seabreeze High and Samsula Scholars



# Major Revenue Sources

Florida public schools are financed from federal, state and local sources. Revenues are budgeted by fund and are categorized according to the Florida State Red Book. The primary purpose of the Red Book is to provide Florida School Districts with a uniform chart of accounts for budgeting and financial reporting.

## Revenue From Federal Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

## Revenue From State Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FDOE) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the FDOE determines and reports the number of full-time equivalent (FTE) students. The Department then calculates the allocation of funds by multiplying FTE by state determined program cost factors to obtain weighted full-time equivalent students (WFTE). Weighted FTE's are then multiplied by a base student allocation and by a district cost differential to determine the state and local FEFP funds.

Categorical programs are also provided from the State. These programs include allocations such as Class Size Reduction and School Recognition. There are several other miscellaneous sources that make up one percent of the total state revenue provided to the district. These revenues include sources such as Capital Outlay and Debt Service (CO&DS), Mobile Home License Tax, Pari-mutual Tax, and several small state grants.

The state capital outlay sources are from Public Education Capital Outlay (PECO) which are derived from the gross receipts tax on utilities. PECO is distributed to District School Boards based upon a formula that considers the age and number of schools in addition to the number of students in each district. This is the third year in a row that the Legislature has not allocated any PECO funds to the districts for K-12 use. The State Legislature decides each year if they will allocate funds for construction projects. Also, a small amount of CO&DS is received from motor vehicle license revenue for recommended facility projects.

The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state completes Capital Outlay Bond Issues (COBI) bonds, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses. The district has three (3) COBI bonds currently outstanding.

## Revenue From Local Sources

Each of the 67 school districts in the state is a county-wide district. Local revenue for school support is derived almost entirely from property taxes. The Legislature sets the amount of required local effort for the state as a whole. Each school board participating in the state allocation of funds for current operation of schools must levy the millage set by the State for required local effort. Each district's share of the state total of required local effort is determined by a statutory procedure, initiated by certification of the property tax valuations of each district by the Department of Revenue.



# Major Revenue Sources

School Boards may set discretionary tax levies of the following types:

(1) Current operation – The Legislature has set the maximum discretionary current operating millage for 2013-14 at 0.748 mills, pursuant to Section 1011.71(1), F.S. Notwithstanding section 2) below, if the revenue from 1.500 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board, or to meet other critical district fixed capital outlay needs, the board, in addition to the 1.500 mills, may levy up to 0.250 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations as provided in the General Appropriations Act. School boards that levy an additional capital outlay millage not to exceed 0.250 mills pursuant to Section 1011.71(3)(a), F.S., must decrease the 0.748 operating millage by an equivalent amount.

(2) Capital Outlay and Maintenance –Pursuant to Section 1011.71(2), F.S. School Boards may levy up to 1.500 mills for new construction and remodeling, site improvement or expansion of new sites, existing sites, auxiliary facilities, maintenance, renovation, and repair of existing school plants; purchase of new and replacement equipment; school bus purchases, driver education vehicles, security vehicles, and vehicles used for maintenance or operation of plants and equipment or in storing or distributing materials and equipment. Payments for lease purchase agreements for educational facilities and sites are authorized in an amount not to exceed three-quarters of the proceeds of the millage levied under this authority. Proceeds may also be used to repay Sections 1011.13 and 1011.14, F.S., loans used for these authorized purposes, payments of costs directly related to complying with state and federal environmental statutes and regulations governing school facilities, and payment of costs of leasing relocatable educational facilities and renting or leasing educational facilities and sites.

Sections 1011.71(9) F.S., provides in addition to the maximum millage levied under the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

On October 9, 2001, the voters of Volusia County approved a referendum adopting a half-cent sales tax for fifteen years, effective January 1, 2002, to fund the Volusia County School District Board approved ten-year plan to construct certain identified educational facilities. At this point in the ten-year building program, all but one of the scheduled projects have been completed. Bonding of this revenue source was necessary to move forward with some of the major construction projects. There are currently three (3) sales tax revenue bonds outstanding. This revenue source will sunset December 31, 2016 in fiscal year 2016-17. The terms on these bonds coincide with this sunset.

The district has also utilized several Certificates of Participation (COPs) to construct new schools. A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, COPs are dependent on the appropriation of funds each year to cover the amount of payments required that year. The district currently has four (4) COPs outstanding.



# Major Expenditure Categories

The budgeted expenditures and the prior years actual expenditures in the financial section pages are presented in two categories, Function and Object to give the public a better understanding of how these expenditures are used.

**FUNCTION** refers to the objective or purpose of expenditure. Functions are the activities performed to accomplish the objectives of the organization. The activities of school districts are classified into four major functional categories, as follows:

Instruction. Instruction includes activities dealing directly with the teaching of students or the interaction between teacher and students. Instruction is further classified as Basic (K-12), Exceptional, Career and Technical, and Adult General. “Other Instruction” includes programs such as recreation, enrichment, and pre-kindergarten instruction.

Instructional Support Services. The Instructional Support Services category includes administrative, technical, and logistical support to facilitate and enhance instruction. Instructional Support Services include Student Personnel Services, Instructional Media, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Instructional-Related Technology.

General Support Services. The General Support Services category includes activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and students. This includes salaries and expenditures for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Student Transportation Services, Operation of Plant, Maintenance of Plant, and Administrative Technology Services.

Community Services. Community Services are activities that are not directly related to providing education for students in a school system. These include non-instructional services provided by the school system for the community.

Two other functional categories are necessary to support the school district, but do not include instruction, instructional support, or administrative activities.

Debt Service. The Debt Service category represents payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.

Capital Outlay. The Capital Outlay category includes expenditures related, but not limited, to the procurement of land, the purchase of furniture and equipment, and the acquisition or construction of educational facilities.

These above heading have many sub-sections to better enable detailed accounting records. For presentation, the general groupings under function are: Instruction, Pupil Personnel Services - Administration, Instructional Media Services, Instructional and Curriculum Development, Instructional Staff Training Services, Instructional Related Technology, School Board, General Administration (Superintendent’s Office), School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, Maintenance of Plant, Administrative Technology Services, Community Services, Debt Services, and Transfers.



# Major Expenditure Categories

**OBJECT** refers to the goods purchased or the services obtained. The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Seven major object categories for expenditures and expenses are identified and described below: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other. An additional object for other financing uses is included for transfers between funds. These broad categories are subdivided to capture more detailed expenditure information about expenditures.

Salaries. Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district school board.

Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits should be identified with the function in which the salaries are recorded. In the special case of Workers' Compensation, a functional prorated amount based on an approximate premium cost is required.

Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that the board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Energy Services. Expenditures for the various types of energy used by the school district.

Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Capital Outlay. Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

Other. Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

Transfers. Non-reciprocal interfund activity represented by disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

These above heading have many sub-sections to better enable detailed accounting records. For presentation, the general groupings under object are: Salaries, Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenditures, and Transfers.





# All Funds Summary-by Function

2013-2014	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
<b>REVENUES:</b>						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 65,427,674	\$ -	\$ 67,572,674
State	246,212,690	1,963,300	330,000	350,000	-	248,855,990
Local	154,913,160	-	71,604,954	5,644,000	6,581,768	238,743,882
<b>TOTAL REVENUES</b>	<b>403,270,850</b>	<b>1,963,300</b>	<b>71,934,954</b>	<b>71,421,674</b>	<b>6,581,768</b>	<b>555,172,546</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	12,950,000	51,267,082	-	-	-	64,217,082
Beginning Fund Balances	49,401,111	21,486,307	56,641,818	11,607,145	8,361,207	147,497,588
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 465,621,961</b>	<b>\$ 74,716,689</b>	<b>\$ 128,576,772</b>	<b>\$ 83,028,819</b>	<b>\$ 14,942,975</b>	<b>\$ 766,887,216</b>
<b>EXPENDITURES:</b>						
Instruction	\$ 284,357,179	\$ -	\$ -	\$ 19,163,232	\$ 744,718	\$ 304,265,129
Pupil Personnel Services	15,764,848	-	-	5,301,086	-	21,065,934
Instructional Media Services	6,365,535	-	-	116,650	-	6,482,185
Instruction and Curriculum Dev. Services	6,619,076	-	-	11,796,425	-	18,415,502
Instructional Staff Training Services	1,185,026	-	-	2,467,360	-	3,652,386
Instructional Related Technology	3,667,723	-	-	674,364	-	4,342,087
Board	664,603	-	-	-	-	664,603
General Administration	1,608,138	-	-	1,542,996	-	3,151,133
School Administration	33,753,513	-	-	2,652,628	50,000	36,456,141
Facilities Acquisition and Construction	977,663	-	21,144,371	-	-	22,122,034
Fiscal Services	2,551,477	-	-	-	30,500	2,581,977
Food Services	-	-	-	27,811,846	75,000	27,886,846
Central Services	7,184,123	-	-	1,500,263	1,521,000	10,205,386
Pupil Transportation Services	17,361,138	-	-	435,172	377,000	18,173,311
Operation of Plant	35,475,233	-	-	41,893	3,738,000	39,255,126
Maintenance of Plant	14,083,114	-	-	138,605	45,550	14,267,269
Administrative Technology Services	7,717,023	-	-	-	-	7,717,023
Community Services	2,346,699	-	-	-	-	2,346,699
Debt Service	-	52,642,547	-	-	-	52,642,547
<b>TOTAL EXPENDITURES</b>	<b>441,682,111</b>	<b>52,642,547</b>	<b>21,144,371</b>	<b>73,642,520</b>	<b>6,581,768</b>	<b>595,693,318</b>
Transfers Out	-	-	64,217,082	-	-	64,217,082
Ending Fund Balances	23,939,850	22,074,142	43,215,319	9,386,299	8,361,207	106,976,817
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 465,621,961</b>	<b>\$ 74,716,689</b>	<b>\$ 128,576,772</b>	<b>\$ 83,028,819</b>	<b>\$ 14,942,975</b>	<b>\$ 766,887,216</b>



# All Funds Summary-by Object

2013-2014	General Operating	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
<b>REVENUES:</b>						
Federal	\$ 2,145,000	\$ -	\$ -	\$ 65,427,674	\$ -	\$ 67,572,674
State	246,212,690	1,963,300	330,000	350,000	-	248,855,990
Local	154,913,160	-	71,604,954	5,644,000	6,581,768	238,743,882
<b>TOTAL REVENUES</b>	<b>403,270,850</b>	<b>1,963,300</b>	<b>71,934,954</b>	<b>71,421,674</b>	<b>6,581,768</b>	<b>555,172,546</b>
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	-	-	-	-	-	-
Transfers In	12,950,000	51,267,082	-	-	-	64,217,082
Beginning Fund Balances	49,401,111	21,486,307	56,641,818	11,607,145	8,361,207	147,497,588
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<b>EXPENDITURES:</b>						
Salaries	\$ 266,558,857	\$ -	\$ -	\$ 36,378,739	\$ 139,800	\$ 303,077,396
Employee Benefits	84,705,180	-	-	8,990,186	428,000	94,123,366
Purchased Services	50,344,714	-	-	8,071,053	4,770,000	63,185,767
Energy Services	14,595,084	-	-	136,541	-	14,731,625
Material and Supplies	18,741,633	-	-	13,055,979	1,000	31,798,612
Capital Outlay	1,739,616	-	21,144,371	3,900,771	-	26,784,758
Other Expenditures	4,997,027	52,642,547	-	3,109,251	1,242,968	61,991,793
<b>TOTAL EXPENDITURES</b>	<b>441,682,111</b>	<b>52,642,547</b>	<b>21,144,371</b>	<b>73,642,520</b>	<b>6,581,768</b>	<b>595,693,317</b>
Transfers Out	-	-	64,217,082	-	-	64,217,082
Ending Fund Balances	23,939,850	22,074,142	43,215,319	9,386,299	8,361,207	106,976,817
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 465,621,961</b>	<b>\$ 74,716,689</b>	<b>\$ 128,576,772</b>	<b>\$ 83,028,819</b>	<b>\$ 14,942,975</b>	<b>\$ 766,887,216</b>

The total budget is \$766.9 million, a decrease of \$0.4 million over last year's adopted budget. The operating budget increased by \$6.4 million. Volusia's total Florida Education Finance Program (FEFP) revenue increased \$17 million, with the majority of the increase allotted to the teacher salary increase allocation. The Capital funds budget decreased \$5.7 million due which was mitigated primarily by the continued use of reserved in developing the five year work program. Public Education Capital Outlay (PECO) revenue was again eliminated from the capital budget and given solely to charter schools. At this time, there are no new Certificates of Participation (COPs) scheduled for 2015-2017. The Debt Service, Special Revenue and Internal Service funds budgets showed very little change. For the fiscal year ended June 30, 2013, the District has an actuarially determined net New Other Postemployment Benefits (OPEB) obligation of \$16,726,025. The District finances the OPEB obligation on a pay-as-you-go basis. The Special Revenue funds budget decreased \$5.2 million over last year's adopted budget



# Governmental Funds Summary

	General Fund			Debt Service		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2011-2012	2012-2013	Budget 2013-2014	2011-2012	2012-2013	Budget 2013-2014
<b>REVENUES</b>						
Federal Direct	\$ 492,607	\$ 480,685	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,510,606	2,867,763	1,825,000	-	-	-
State Sources	208,245,906	221,957,946	246,212,690	1,924,834	1,949,188	1,963,300
Local Sources	182,707,580	175,706,221	154,913,160	15,780	22,587	-
<b>TOTAL REVENUES</b>	<b>393,956,699</b>	<b>401,012,615</b>	<b>403,270,850</b>	<b>1,940,614</b>	<b>1,971,775</b>	<b>1,963,300</b>
Transfers In	15,964,121	14,757,134	12,950,000	54,522,668	51,323,691	51,267,082
Non-Revenue Sources	56,368	235,289	-	43,053,829	-	-
Nonspendable Fund Balance	1,388,556	1,289,062	1,205,740	-	-	-
Restricted Fund Balance	2,321,758	899,163	1,755,206	17,672,285	21,173,903	21,486,307
Committed Fund Balance	-	5,410,429	-	-	-	-
Assigned Fund Balance	11,542,671	11,925,441	12,201,537	-	-	-
Unassigned Fund Balance	49,232,328	26,696,378	34,238,628	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>	<b>\$ 117,189,396</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>
<b>EXPENDITURES</b>						
Instruction	\$271,566,035	\$256,221,878	\$ 284,357,179	\$ -	\$ -	\$ -
Pupil Personnel Services	16,946,521	16,314,731	15,764,848	-	-	-
Instructional Media Services	6,548,060	6,094,220	6,365,535	-	-	-
Instruction and Curriculum Dev. Services	6,600,520	7,759,972	6,619,076	-	-	-
Instructional Staff Training Services	1,426,077	861,100	1,185,026	-	-	-
Instructional Related Technology	3,569,493	3,840,976	3,667,723	-	-	-
Board	744,079	699,674	664,603	-	-	-
General Administration	1,495,802	1,494,876	1,608,138	-	-	-
School Administration	32,133,494	31,438,970	33,753,513	-	-	-
Facilities Acquisition and Construction	468,419	522,403	977,663	-	-	-
Fiscal Services	2,472,566	2,393,898	2,551,477	-	-	-
Food Services	-	-	-	-	-	-
Central Services	4,849,609	5,661,409	7,184,123	-	-	-
Pupil Transportation Services	15,397,929	15,541,616	17,361,138	-	-	-
Operation of Plant	40,508,438	40,942,452	35,475,233	-	-	-
Maintenance of Plant	14,089,484	13,322,505	14,083,114	-	-	-
Administrative Technology Services	4,914,819	5,341,747	7,717,023	-	-	-
Community Services	4,510,682	4,371,972	2,346,699	-	-	-
Debt Service	-	-	-	96,015,493	52,983,062	52,642,547
<b>TOTAL EXPENDITURES</b>	<b>428,242,027</b>	<b>412,824,400</b>	<b>441,682,111</b>	<b>96,015,493</b>	<b>52,983,062</b>	<b>52,642,547</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,205,740	-	-	-
Restricted Fund Balance	899,163	1,755,206	-	21,173,903	21,486,307	22,074,142
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	-	-	-	-
Unassigned Fund Balance	26,696,378	34,238,628	22,734,110	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>	<b>\$ 117,189,396</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>



# Governmental Funds Summary

Capital Projects			Special Revenue			Total Governmental Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
\$ -	\$ -	\$ -	\$ 272,554	\$ 4,700	\$ -	\$ 765,161	\$ 485,385	\$ 320,000
-	-	-	61,312,658	59,347,206	65,427,674	63,823,264	62,214,969	67,252,674
880,353	1,114,903	330,000	355,522	349,850	350,000	211,406,615	225,371,887	248,855,990
76,011,687	71,100,570	71,604,954	6,104,537	5,734,720	5,644,000	264,839,583	252,564,098	232,162,114
<b>76,892,040</b>	<b>72,215,473</b>	<b>71,934,954</b>	<b>68,045,271</b>	<b>65,436,476</b>	<b>71,421,674</b>	<b>540,834,624</b>	<b>540,636,339</b>	<b>548,590,778</b>
-	-	-	-	-	-	70,486,789	66,080,825	64,217,082
-	-	-	3,000	-	-	43,113,197	235,289	-
-	-	-	1,859,599	2,437,016	3,040,058	3,248,155	3,726,078	4,245,798
90,372,351	65,328,709	56,641,818	7,375,391	7,416,996	8,567,087	117,741,785	94,818,771	88,450,418
-	-	-	-	-	-	-	5,410,429	-
2,121,912	-	-	-	-	-	13,664,583	11,925,441	12,201,537
-	-	-	-	-	-	49,232,328	26,696,378	34,238,628
<b>\$ 169,386,303</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>	<b>\$ 77,283,261</b>	<b>\$ 75,290,488</b>	<b>\$ 83,028,819</b>	<b>\$ 838,321,461</b>	<b>\$ 749,529,550</b>	<b>\$ 751,944,240</b>
\$ -	\$ -	\$ -	\$ 18,487,152	\$ 16,708,600	\$ 19,163,232	\$ 290,053,187	\$ 272,930,478	\$ 303,520,411
-	-	-	4,472,919	4,683,311	5,301,086	21,419,440	20,998,042	21,065,934
-	-	-	37,648	-	116,650	6,585,708	6,094,220	6,482,185
-	-	-	10,157,024	10,701,323	11,796,425	16,757,544	18,461,295	18,415,501
-	-	-	2,397,263	1,721,962	2,467,360	3,823,340	2,583,062	3,652,386
-	-	-	1,507,061	1,117,276	674,364	5,076,553	4,958,252	4,342,087
-	-	-	-	-	-	744,079	699,674	664,603
-	-	-	1,421,590	1,458,551	1,542,996	2,917,392	2,953,427	3,151,134
-	-	-	2,311,488	2,346,865	2,652,628	34,444,982	33,785,835	36,406,141
33,570,805	14,821,539	21,144,371	-	-	-	34,039,224	15,343,942	22,122,034
-	-	-	-	-	-	2,472,566	2,393,898	2,551,477
-	-	-	24,608,380	23,559,661	27,811,846	24,608,380	23,559,661	27,811,846
-	-	-	1,515,943	904,993	1,500,263	6,365,552	6,566,402	8,684,386
-	-	-	458,224	395,850	435,172	15,856,153	15,937,466	17,796,310
-	-	-	28,422	36,311	41,893	40,536,860	40,978,763	35,517,126
-	-	-	-	48,640	138,605	14,089,484	13,371,145	14,221,719
-	-	-	26,136	-	-	4,940,955	5,341,747	7,717,023
-	-	-	-	-	-	4,510,682	4,371,972	2,346,699
-	-	-	-	-	-	96,015,493	52,983,062	52,642,547
<b>33,570,805</b>	<b>14,821,539</b>	<b>21,144,371</b>	<b>67,429,249</b>	<b>63,683,343</b>	<b>73,642,520</b>	<b>625,257,575</b>	<b>544,312,344</b>	<b>589,111,550</b>
70,486,789	66,080,825	64,217,082	-	-	-	70,486,789	66,080,826	64,217,082
-	-	-	2,437,016	3,040,058	3,040,058	3,726,078	4,245,798	4,245,798
62,520,792	56,641,818	43,215,319	7,416,996	8,567,087	6,346,241	92,010,854	88,450,418	71,635,702
-	-	-	-	-	-	5,410,429.00	-	-
2,807,917	-	-	-	-	-	14,733,358	12,201,537	-
-	-	-	-	-	-	26,696,378	34,238,628	22,734,110
<b>\$ 169,386,303</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>	<b>\$ 77,283,261</b>	<b>\$ 75,290,488</b>	<b>\$ 83,028,819</b>	<b>\$ 838,321,461</b>	<b>\$ 749,529,550</b>	<b>\$ 751,944,240</b>



# Operating Funds Summary-Function

	General Fund			Food Service		
	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
<b>REVENUES</b>						
Federal Direct	\$ 492,607	\$ 480,685	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,510,606	2,867,763	1,825,000	18,764,343	19,228,224	19,597,000
State Sources	208,245,906	221,957,946	246,212,690	355,522	349,850	350,000
Local Sources	182,707,580	175,706,221	154,913,160	6,104,537	5,734,720	5,644,000
<b>TOTAL REVENUES</b>	<b>393,956,699</b>	<b>401,012,615</b>	<b>403,270,850</b>	<b>25,224,402</b>	<b>25,312,794</b>	<b>25,591,000</b>
Transfers In	15,964,121	14,757,134	12,950,000	-	-	-
Non-Revenue Sources	56,368	235,289	-	3,000	-	-
Nonspendable Fund Balance	1,388,556	1,289,062	1,205,740	1,859,599	2,437,016	3,040,058
Restricted Fund Balance	2,321,758	899,163	1,755,207	7,375,391	7,416,996	8,567,087
Committed Fund Balance	-	5,410,429	-	-	-	-
Assigned Fund Balance	11,542,671	11,925,441	12,201,536	-	-	-
Unassigned Fund Balance	49,232,328	26,696,378	34,238,628	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$474,462,500</b>	<b>\$462,225,511</b>	<b>\$465,621,961</b>	<b>\$34,462,392</b>	<b>\$35,166,806</b>	<b>\$37,198,145</b>
<b>EXPENDITURES</b>						
Instruction	\$271,566,035	\$256,221,878	\$284,357,179	\$ -	\$ -	\$ -
Pupil Personnel Services	16,946,521	16,314,731	15,764,848	-	-	-
Instructional Media Services	6,548,060	6,094,220	6,365,535	-	-	-
Instruction and Curriculum Dev. Services	6,600,520	7,759,972	6,619,076	-	-	-
Instructional Staff Training Services	1,426,077	861,100	1,185,026	-	-	-
Instructional Related Technology	3,569,493	3,840,976	3,667,723	-	-	-
Board	744,079	699,674	664,603	-	-	-
General Administration	1,495,802	1,494,876	1,608,138	-	-	-
School Administration	32,133,494	31,438,970	33,753,513	-	-	-
Facilities Acquisition and Construction	468,419	522,403	977,663	-	-	-
Fiscal Services	2,472,566	2,393,898	2,551,477	-	-	-
Food Services	-	-	-	24,608,380	23,559,661	27,811,846
Central Services	4,849,609	5,661,409	7,184,123	-	-	-
Pupil Transportation Services	15,397,929	15,541,616	17,361,138	-	-	-
Operation of Plant	40,508,438	40,942,452	35,475,233	-	-	-
Maintenance of Plant	14,089,484	13,322,505	14,083,114	-	-	-
Administrative Technology Services	4,914,819	5,341,747	7,717,023	-	-	-
Community Services	4,510,682	4,371,972	2,346,699	-	-	-
Debt Service	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>428,242,027</b>	<b>412,824,400</b>	<b>441,682,111</b>	<b>24,608,380</b>	<b>23,559,661</b>	<b>27,811,846</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,205,740	2,437,016	3,040,058	3,040,058
Restricted Fund Balance	899,163	1,755,206	-	7,416,996	8,567,087	6,346,241
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	-	-	-	-
Unassigned Fund Balance	26,696,378	34,238,628	22,734,110	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$474,462,500</b>	<b>\$462,225,511</b>	<b>\$465,621,961</b>	<b>\$34,462,392</b>	<b>\$35,166,806</b>	<b>\$37,198,145</b>



# Operating Funds Summary-Function

Special Revenue-Other			Special Revenue-ARRA/Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
\$ 272,554	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ 765,161	\$ 485,385	\$ 320,000
37,614,044	37,200,554	41,707,994	4,934,271	2,918,428	4,122,680	63,823,264	62,214,969	67,252,674
-	-	-	-	-	-	208,601,428	222,307,796	246,562,690
-	-	-	-	-	-	188,812,117	181,440,941	160,557,160
<b>37,886,598</b>	<b>37,205,254</b>	<b>41,707,994</b>	<b>4,934,271</b>	<b>2,918,428</b>	<b>4,122,680</b>	<b>462,001,970</b>	<b>466,449,091</b>	<b>474,692,524</b>
-	-	-	-	-	-	15,964,121	14,757,134	12,950,000
-	-	-	-	-	-	59,368	235,289	-
-	-	-	-	-	-	3,248,155	3,726,078	4,245,798
-	-	-	-	-	-	9,697,149	8,316,159	10,322,294
-	-	-	-	-	-	-	5,410,429	-
-	-	-	-	-	-	11,542,671	11,925,441	12,201,536
-	-	-	-	-	-	49,232,328	26,696,378	34,238,628
<b>\$ 37,886,598</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>	<b>\$ 4,934,271</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>	<b>\$ 551,745,761</b>	<b>\$ 537,515,998</b>	<b>\$ 548,650,780</b>
\$ 17,636,102	\$ 16,608,442	\$ -	\$ 851,050	\$ 100,158	\$ 411,318	\$ 290,053,187	\$ 272,930,478	\$ 284,768,497
4,443,170	4,683,311	18,751,914	29,749	-	-	21,419,440	20,998,042	34,516,762
-	-	5,301,086	37,648	-	116,650	6,585,708	6,094,220	11,783,271
9,667,723	10,171,197	-	489,300	530,126	376,776	16,757,543	18,461,295	6,995,852
2,087,485	1,475,660	11,419,649	309,778	246,302	932,506	3,823,340	2,583,062	13,537,181
8,923	154,725	1,534,854	1,498,138	962,551	499,190	5,076,554	4,958,252	5,701,767
-	-	175,174	-	-	-	744,079	699,674	839,777
1,260,014	1,345,877	-	161,576	112,674	145,778	2,917,392	2,953,427	1,753,916
2,310,051	2,346,865	1,397,218	1,437	-	-	34,444,982	33,785,835	35,150,731
-	-	2,652,628	-	-	-	468,419	522,403	3,630,291
-	-	-	-	-	-	2,472,566	2,393,898	2,551,477
-	-	-	-	-	-	24,608,380	23,559,661	27,811,846
-	-	-	1,515,943	904,993	1,500,263	6,365,552	6,566,402	8,684,386
445,844	383,310	433,763	13,516	12,540	1,409	15,857,289	15,937,466	17,796,310
27,286	35,867	41,708	-	444	185	40,535,724	40,978,763	35,517,126
-	-	-	-	-	-	14,089,484	13,322,505	14,083,114
-	-	-	26,136	48,640	138,605	4,940,955	5,390,387	7,855,628
-	-	-	-	-	-	4,510,682	4,371,972	2,346,699
-	-	-	-	-	-	-	-	-
<b>37,886,598</b>	<b>37,205,254</b>	<b>41,707,994</b>	<b>4,934,271</b>	<b>2,918,428</b>	<b>4,122,680</b>	<b>495,671,276</b>	<b>476,507,743</b>	<b>515,324,631</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,726,078	4,245,798	4,245,798
-	-	-	-	-	-	8,316,159	10,322,293	6,346,241
-	-	-	-	-	-	5,410,429	-	-
-	-	-	-	-	-	11,925,441	12,201,537	-
-	-	-	-	-	-	26,696,378	34,238,628	22,734,110
<b>\$ 37,886,598</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>	<b>\$ 4,934,271</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>	<b>\$ 551,745,761</b>	<b>\$ 537,515,998</b>	<b>\$ 548,650,780</b>



# Operating Funds Summary-Object

	General Fund			School Way Café		
	Actuals 2011-2012	Actuals 2012-2013	Adopted	Actuals 2011-2012	Actuals 2012-2013	Adopted
			Budget 2013-2014			Budget 2013-2014
<b>REVENUES</b>						
Federal Direct	\$ 492,607	\$ 480,685	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	2,510,606	2,867,763	1,825,000	18,764,343	19,228,224	19,597,000
State Sources	208,245,906	221,957,946	246,212,690	355,522	349,850	350,000
Local Sources	182,707,580	175,706,221	154,913,160	6,104,537	5,734,720	5,644,000
<b>TOTAL REVENUES</b>	<b>393,956,699</b>	<b>401,012,615</b>	<b>403,270,850</b>	<b>25,224,402</b>	<b>25,312,794</b>	<b>25,591,000</b>
Transfers In	15,964,121	14,757,134	12,950,000	-	-	-
Non-Revenue Sources	56,368	235,289	-	3,000	-	-
Nonspendable Fund Balance	1,388,556	1,289,062	1,205,740	1,859,599	2,437,016	3,040,058
Restricted Fund Balance	2,321,758	899,163	1,755,207	7,375,391	7,416,996	8,567,087
Committed Fund Balance	-	5,410,429	-	-	-	-
Assigned Fund Balance	11,542,671	11,925,441	12,201,536	-	-	-
Unassigned Fund Balance	49,232,328	26,696,378	34,238,628	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>	<b>\$ 34,462,392</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>
<b>EXPENDITURES</b>						
Salaries	\$277,234,395	\$266,082,448	\$266,558,858	\$ 7,394,362	\$ 7,081,198	\$ 8,000,000
Employee Benefits	82,197,392	79,498,513	84,705,180	4,189,955	3,973,008	4,264,053
Purchased Services	34,054,232	36,168,602	50,344,714	981,224	1,016,034	1,413,360
Energy Supplies	13,236,702	12,471,346	14,595,084	100,700	103,926	125,000
Material and Supplies	14,066,841	11,936,843	18,741,633	9,769,437	9,658,812	10,835,116
Capital Outlay	1,244,726	1,186,391	1,739,616	1,457,694	1,067,569	2,534,317
Other Expenses	6,207,739	5,480,256	4,997,027	715,008	659,115	640,000
<b>TOTAL EXPENDITURES</b>	<b>428,242,027</b>	<b>412,824,400</b>	<b>441,682,111</b>	<b>24,608,380</b>	<b>23,559,661</b>	<b>27,811,846</b>
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,289,062	1,205,740	1,205,740	2,437,016	3,040,058	3,040,058
Restricted Fund Balance	899,163	1,755,206	-	7,416,996	8,567,087	6,346,241
Committed Fund Balance	5,410,429	-	-	-	-	-
Assigned Fund Balance	11,925,441	12,201,537	-	-	-	-
Unassigned Fund Balance	26,696,378	34,238,628	22,734,110	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>	<b>\$ 34,462,392</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>





# Operating Funds Summary-Object

Special Revenue-Other			Special Revenue-ARRA/Miscellaneous			Total Operating Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
\$ 272,554	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ 765,161	\$ 485,385	\$ 320,000
37,614,044	37,200,554	41,707,994	4,934,271	2,918,428	4,122,680	63,823,264	62,214,969	67,252,674
-	-	-	-	-	-	208,601,428	222,307,796	246,562,690
-	-	-	-	-	-	188,812,117	181,440,941	160,557,160
<b>37,886,598</b>	<b>37,205,254</b>	<b>41,707,994</b>	<b>4,934,271</b>	<b>2,918,428</b>	<b>4,122,680</b>	<b>462,001,970</b>	<b>466,449,091</b>	<b>474,692,524</b>
-	-	-	-	-	-	15,964,121	14,757,134	12,950,000
-	-	-	-	-	-	59,368	235,289	-
-	-	-	-	-	-	3,248,155	3,726,078	4,245,798
-	-	-	-	-	-	9,697,149	8,316,159	10,322,294
-	-	-	-	-	-	-	5,410,429	-
-	-	-	-	-	-	11,542,671	11,925,441	12,201,536
-	-	-	-	-	-	49,232,328	26,696,378	34,238,628
<b>\$ 37,886,598</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>	<b>\$ 4,934,271</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>	<b>\$ 551,745,761</b>	<b>\$ 537,515,998</b>	<b>\$ 548,650,780</b>
\$ 21,229,381	\$ 20,218,228	\$ 27,303,160	\$ 911,175	\$ 822,885	\$ 1,075,579	\$ 306,769,312	\$ 294,204,760	\$ 302,937,597
5,233,344	5,245,243	4,199,691	227,464	156,785	526,442	91,848,155	88,873,549	93,695,366
7,332,577	5,078,445	5,448,367	2,833,507	1,669,682	1,209,326	45,201,540	43,932,763	58,415,766
15,667	13,351	11,357	1,136	315	183	13,354,205	12,588,938	14,731,625
1,419,720	1,061,531	1,961,233	338,360	60,584	259,630	25,594,359	22,717,769	31,797,612
620,711	3,417,475	687,074	373,237	21,251	679,380	3,696,368	5,692,686	5,640,387
2,035,198	2,170,981	2,097,111	249,392	186,927	372,140	9,207,337	8,497,278	8,106,278
<b>37,886,598</b>	<b>37,205,254</b>	<b>41,707,994</b>	<b>4,934,271</b>	<b>2,918,428</b>	<b>4,122,680</b>	<b>495,671,276</b>	<b>476,507,743</b>	<b>515,324,631</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,726,078	4,245,798	4,245,798
-	-	-	-	-	-	8,316,159	10,322,293	6,346,241
-	-	-	-	-	-	5,410,429	-	-
-	-	-	-	-	-	11,925,441	12,201,537	-
-	-	-	-	-	-	26,696,378	34,238,628	22,734,110
<b>\$ 37,886,598</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>	<b>\$ 4,934,271</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>	<b>\$ 551,745,761</b>	<b>\$ 537,515,998</b>	<b>\$ 548,650,780</b>



# Proprietary Funds Summary

	<u>Workers' Compensation</u>			<u>Property Insurance</u>		
	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
<b>OPERATING REVENUES</b>						
Interest	\$ 2,526	\$ 7,035	\$ -	\$ 4,381	\$ 8,688	\$ -
Other Operating Revenues	1,665,626	2,317,124	2,356,768	2,945,992	3,192,945	3,400,000
<b>TOTAL OPERATING REVENUES</b>	<b>1,668,152</b>	<b>2,324,159</b>	<b>2,356,768</b>	<b>2,950,373</b>	<b>3,201,633</b>	<b>3,400,000</b>
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,234,180</b>	<b>\$ 2,890,187</b>	<b>\$ 2,922,796</b>	<b>\$ 8,052,512</b>	<b>\$ 8,303,772</b>	<b>\$ 8,502,139</b>
<b>OPERATING EXPENSES:</b>						
Salaries	\$ 60,052	\$ 55,707	\$ 139,800	\$ -	\$ -	\$ -
Employee Benefits	318,930	373,899	428,000	-	-	-
Purchased Services	302,393	303,122	550,000	2,950,373	3,201,633	3,400,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	81	31	1,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	986,696	1,591,400	1,237,968	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,668,152</b>	<b>2,324,159</b>	<b>2,356,768</b>	<b>2,950,373</b>	<b>3,201,633</b>	<b>3,400,000</b>
Ending Fund Balances	566,028	566,028	566,028	5,102,139	5,102,139	5,102,139
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,234,180</b>	<b>\$ 2,890,187</b>	<b>\$ 2,922,796</b>	<b>\$ 8,052,512</b>	<b>\$ 8,303,772</b>	<b>\$ 8,502,139</b>



# Proprietary Funds Summary

<u>Liability Insurance</u>			<u>Fleet Insurance</u>			<u>Total Internal Service Funds</u>		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
\$ -	\$ 3,975	\$ -	\$ -	\$ 1,908	\$ -	\$ 6,907	\$ 21,606	\$ -
372,833	691,523	500,000	190,466	830,322	325,000	5,174,917	7,031,914	6,581,768
<b>372,833</b>	<b>695,498</b>	<b>500,000</b>	<b>190,466</b>	<b>832,230</b>	<b>325,000</b>	<b>5,181,824</b>	<b>7,053,520</b>	<b>6,581,768</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,207	8,361,207	8,361,207
<b>\$ 2,065,873</b>	<b>\$ 2,388,538</b>	<b>\$ 2,193,040</b>	<b>\$ 1,190,466</b>	<b>\$ 1,832,230</b>	<b>\$ 1,325,000</b>	<b>\$ 13,543,031</b>	<b>\$ 15,414,727</b>	<b>\$ 14,942,975</b>
\$ -	\$ -	\$ -	\$ 1,981	\$ -	\$ -	\$ 62,033	\$ 55,707	\$ 139,800
-	-	-	-	-	-	318,930	373,899	428,000
282,036	391,130	495,000	183,965	832,105	325,000	3,718,767	4,727,990	4,770,000
-	-	-	-	-	-	-	-	-
-	-	-	4,520	125	-	4,601	156	1,000
-	-	-	-	-	-	-	-	-
90,797	304,368	5,000	-	-	-	1,077,493	1,895,768	1,242,968
<b>372,833</b>	<b>695,498</b>	<b>500,000</b>	<b>190,466</b>	<b>832,230</b>	<b>325,000</b>	<b>5,181,824</b>	<b>7,053,520</b>	<b>6,581,768</b>
1,693,040	1,693,040	1,693,040	1,000,000	1,000,000	1,000,000	8,361,208	8,361,207	8,361,207
<b>\$ 2,065,873</b>	<b>\$ 2,388,538</b>	<b>\$ 2,193,040</b>	<b>\$ 1,190,466</b>	<b>\$ 1,832,230</b>	<b>\$ 1,325,000</b>	<b>\$ 13,543,031</b>	<b>\$ 15,414,727</b>	<b>\$ 14,942,975</b>

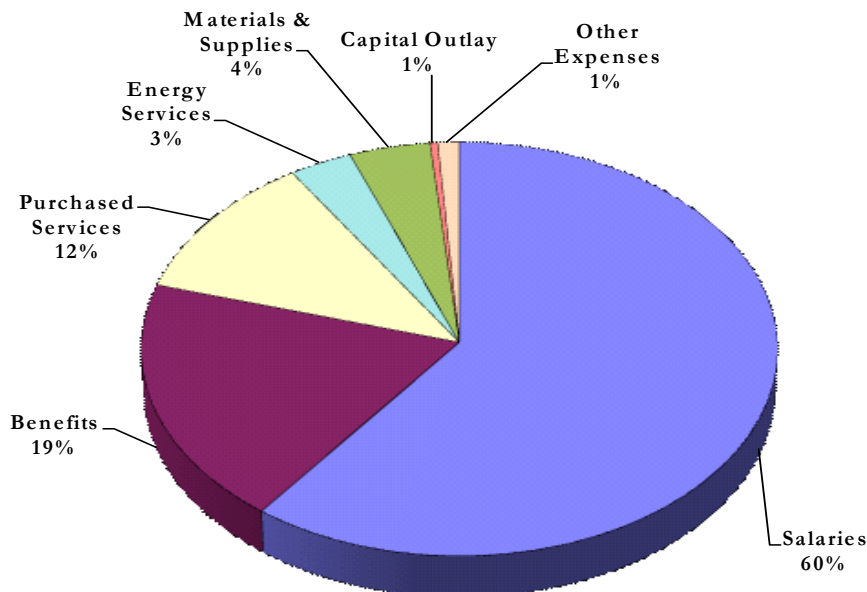


# General Fund

The 2013-14 General Fund Budget of \$465.6 million reflects an increase of \$6.4 million from the prior year budget of \$459.2. The district started with a \$33.3 million budget deficit due to loss of revenues and increased costs. Even though the legislature increased FEFP revenues by \$17 million, the district faced drastic cuts to balance the budget. Privatizing custodial and grounds services resulted in a savings of approximately \$6.1 million dollars. This resulted in a staffing reductions of more than 482 custodial and grounds positions. Other staffing categories were also affected including a 5% reduction in the departments which eliminated 32.4 district level positions. Non-salary budget reductions of \$309,235 included curriculum projects and department non-salary budgets. An aggressive energy savings program continued including thermostat setbacks, a summer four-day, ten-hour work week, mandatory closings for five days during the winter break and centralizing personal appliances at all sites. One charter school in the district closed for a savings of more than \$1.0 million. The goal of a minimum fund balance of 5% was achieved in 2012-13, pursuant to school board policy 722, and is projected to be maintained in 2013-14.

Salaries and benefits account for 79% of the total 2013-14 general fund appropriations. Purchased services include categories such as professional and technical services, travel, repairs and maintenance and telephone services. The largest portion of this category is budgeted for charter schools. Energy services includes electricity, heating oil, gasoline and diesel fuel. The other category makes up a very small portion of the budget and includes capital items, litigation expenditures and substitutes. The 2013-14 projected unassigned fund balance represents 5.64% of total estimated revenues.

## Object Summary



# General Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>REVENUES</b>				
<b>Federal Sources:</b>				
Federal Direct	\$ 492,607	\$ 320,000	\$ 480,685	\$ 320,000
Other Federal Grants	2,510,606	1,825,000	2,867,763	1,825,000
<b>Total Federal Sources</b>	<b>3,003,213</b>	<b>2,145,000</b>	<b>3,348,448</b>	<b>2,145,000</b>
<b>State Sources:</b>				
Florida Educational Finance Program	138,706,251	158,798,210	152,760,598	177,483,234
Categoricals	67,508,170	68,409,767	67,339,145	67,034,174
Discretionary Lottery Funds	194,772	-	-	-
Capital Outlay and Debt Service	34,366	34,366	34,366	34,366
Mobile Home License Tax	520,427	515,000	526,545	515,000
Pari-mutual Tax	283,485	283,485	283,485	283,485
State Grants and Other State Sources	998,435	862,431	1,013,807	862,431
<b>Total State Sources</b>	<b>208,245,906</b>	<b>228,903,259</b>	<b>221,957,946</b>	<b>246,212,690</b>
<b>Local Sources:</b>				
Ad Valorem Taxes	170,061,267	162,660,995	163,539,345	152,656,491
Interest Income	130,975	150,000	120,766	150,000
Local Grants and Other Local Sources	12,515,338	3,564,669	12,046,110	2,106,669
<b>Total Local Sources</b>	<b>182,707,580</b>	<b>166,375,664</b>	<b>175,706,221</b>	<b>154,913,160</b>
<b>TOTAL REVENUES</b>	<b>393,956,699</b>	<b>397,423,923</b>	<b>401,012,615</b>	<b>403,270,850</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers from Capital Projects	15,964,121	15,507,250	14,757,134	12,950,000
Non-Revenue Receipts	56,368	-	235,289	-
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>16,020,489</b>	<b>15,507,250</b>	<b>14,992,422</b>	<b>12,950,000</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,388,556	1,289,062	1,289,062	1,205,740
Restricted Fund Balance	2,321,758	899,163	899,163	1,755,206
Committed Fund Balance	-	5,410,429	5,410,429	-
Assigned Fund Balance	11,542,671	11,925,441	11,925,441	12,201,537
Unassigned Fund Balance	49,232,328	26,696,378	26,696,378	34,238,628
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>64,485,313</b>	<b>46,220,473</b>	<b>46,220,473</b>	<b>49,401,111</b>
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>
<b>EXPENDITURES</b>				
Instruction	\$ 271,566,035	\$ 271,890,916	\$ 256,221,878	\$ 284,357,179
Pupil Personnel Services	16,946,521	16,273,371	16,314,731	15,764,848
Instructional Media Services	6,548,060	6,414,969	6,094,220	6,365,535
Instruction and Curriculum Dev. Services	6,600,520	6,750,589	7,759,972	6,619,076
Instructional Staff Training Services	1,426,077	1,328,006	861,100	1,185,026
Instructional Related Technology	3,569,493	4,048,903	3,840,976	3,667,723
Board	744,079	606,502	699,674	664,603
General Administration	1,495,802	1,571,345	1,494,876	1,608,138
School Administration	32,133,494	32,786,811	31,438,970	33,753,513
Facilities Acquisition and Construction	468,419	198,654	522,403	977,663
Fiscal Services	2,472,566	2,595,829	2,393,898	2,551,477
Central Services	4,849,609	7,024,645	5,661,409	7,184,123
Pupil Transportation Services	15,397,929	17,407,159	15,541,616	17,361,138
Operation of Plant	40,508,438	42,105,034	40,942,452	35,475,233
Maintenance of Plant	14,089,484	14,791,173	13,322,505	14,083,114
Administrative Technology Services	4,914,819	6,629,145	5,341,747	7,717,023
Community Services	4,510,682	1,931,268	4,371,972	2,346,699
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>428,242,027</b>	<b>434,354,319</b>	<b>412,824,400</b>	<b>441,682,111</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVES &amp; FUND BALANCE</b>				
Nonspendable Fund Balance	1,289,062	1,289,062	1,205,740	1,205,740
Restricted Fund Balance	899,163	-	1,755,206	-
Committed Fund Balance	5,410,429	-	-	-
Assigned Fund Balance	11,925,441	-	12,201,537	-
Unassigned Fund Balance	26,696,378	23,508,265	34,238,628	22,734,110
<b>TOTAL RESERVES &amp; FUND BALANCE</b>	<b>46,220,473</b>	<b>24,797,327</b>	<b>49,401,111</b>	<b>23,939,850</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 474,462,500</b>	<b>\$ 459,151,646</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>



# Debt Service Fund

REVENUES	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>State Sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,925,052	\$ 1,953,944	\$ 1,940,709	\$ 1,963,300
Cost of Issuing SBE/COBI Bonds	-	-	-	-
SBE/COBI Bond Interest	(218)	-	8,479	-
Other state sources	-	-	-	-
<b>Total State sources</b>	<b>1,924,834</b>	<b>1,953,944</b>	<b>1,949,188</b>	<b>1,963,300</b>
<b>Local Sources:</b>				
Ad valorem taxes	-	-	-	-
Interest	15,780	-	22,587	-
Miscellaneous Local Sources	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-
<b>Total Local Sources</b>	<b>15,780</b>	<b>-</b>	<b>22,587</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,940,614</b>	<b>1,953,944</b>	<b>1,971,775</b>	<b>1,963,300</b>
<b>OTHER SOURCES OF FUNDS</b>				
Sale of Bonds	-	-	-	-
Transfers from Capital Fund	54,522,668	51,328,734	51,323,691	51,267,082
Proceeds of Refunding Bonds	39,425,000	-	-	-
Premium on Refunding Bonds	3,628,829	-	-	-
Restricted Fund Balance	17,672,285	21,173,903	21,173,903	21,486,307
<b>TOTAL SOURCES OF FUNDS</b>	<b>115,248,782</b>	<b>72,502,637</b>	<b>72,497,594</b>	<b>72,753,389</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>
<b>EXPENDITURES (by object)</b>				
Redemption of Principal	\$ 31,360,000	\$ 32,740,000	\$ 32,765,000	\$ 34,005,000
Interest	21,598,808	20,179,116	20,179,639	18,637,547
Dues and Fees	143,454	-	38,423	-
Payment to Refunded Bond Escrow Agent	42,356,714	-	-	-
Miscellaneous Expense	556,517	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>96,015,493</b>	<b>52,919,116</b>	<b>52,983,062</b>	<b>52,642,547</b>
<b>OTHER USES OF FUNDS</b>				
Transfers to General Fund	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	21,173,903	21,537,465	21,486,307	22,074,142
<b>TOTAL EXPENDITURES, OTHER USES &amp; FUND BALANCES</b>	<b>\$ 117,189,396</b>	<b>\$ 74,456,581</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>





The Debt Service fund is used to retire the indebtedness of the school district which has been incurred for capital outlay projects. Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other large ticket items. In addition, the District is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. To minimize taxpayer cost, the district strives to use pay-as-you-go revenues to complete capital projects whenever possible.

The District's long-term debt is in the form of Capital Outlay Bond Issues (COBI), Certificates of Participation (COPs), and Special Revenue Bonds (SRBs). The District has also used voter approved General Obligation Bonds (GOBs) in the past.

## **Capital Outlay Bond Issues (COBI)**

The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. Annually, the Department of Education notifies each district of the amount of potential bonding capacity available to the district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues to cover debt service and administrative expenses. Each year, the State Department of Education provides the School Board with "book entry" information showing the status of our State Board of Education bond account.

## **Certificates of Participation (COPs)**

Certificates of Participation are long-term lease-purchase agreements. While the COPs are similar to bonds, technically they are not considered long-term debt because their repayment is subject to annual appropriation by the issuing body. The interest is somewhat higher than for GOBs to compensate for this increased risk to the lender. They are secured by leases on the property covered. In the event of default, the lender takes possession of the property for the balance of the lease term. Debt service may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board. The local School Board has the authority to issue COPs.

## **Special Revenue Bonds (SRBs)**

The State of Florida Constitution and Statutes give the school district authorization to bond special recurring revenues. These SRBs are limited and special obligations of the school board payable solely from and secured by a prior lien upon and pledge of the proceeds received by the Board from the levy and collection of a one-half cent discretionary sales surtax. The bonds and the indebtedness evidenced thereby do not constitute a lien upon any property of the Board or District, but constitute a lien only on the pledged funds as provided in the Bond Resolution. The levy of the surtax must be approved by a referendum of the electors of Volusia County.

## **General Obligation Bonds (GOBs)**

School districts may issue GOBs up to ten percent of the nonexempt assessed valuation of the district, less any outstanding bonds. School districts may issue these bonds with voter approval. Funds may be used for capital outlay projects listed in the advertised project list. In fiscal year 2006-07, the district made the final payment on the 1986 GOB.



# Debt Overview

Some shorter-term debt is also used to purchase technology equipment and new construction. Section 1011.13 and 1011.14, Florida Statutes, authorizes school districts to borrow funds for capital purposes for a period of one year, extendible annually for up to five years. Such obligations may not exceed an amount equal to one-quarter of the school district’s operating tax revenue for the preceding fiscal year.

## Tax Anticipation Note (TAN)

Each year the District evaluates the need to issue a one-year note to be used for operating expenses. These Tax Anticipation Notes are pursuant to Section 1011.13, Florida Statutes. Generally, the proceeds are between \$30 to \$35 million and are used for current operating expenses for the fiscal year ending June 30. The Notes are repaid from tax receipts and mature one year from inception. The District has not needed to do a TAN since fiscal year 2009.

## Debt Service Legal Limits

The use of long-term debt instruments is authorized and limited by either Florida State Statutes or the Florida State Constitution. Listed below are the current long-term debt principal balances and the legal limit or parameters associated with each debt instrument.

	Current Principal Balance	Legal Limit or Parameter
GOBs	\$0	Limited by referendum and debt service payments (1)
COBI	\$ 8,800,000	State computes eligibility amount annually
COPs	\$289,220,000	Payments limited to 75% of capital outlay millage (2)
SRBs	\$ 97,535,000	Limited to the term and amount of special revenue

(1) School Districts can bond up to ten percent of the nonexempt assessed valuation of the district, less any outstanding bonds with voter approval. The estimated millage levy required for servicing bonded debt shall not exceed six (6) mills.

(2) Debt service may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board. Currently, that equates to a debt service capacity of \$29.3 million per year. The current debt service for COPs is \$23.8 million or 60.9% of the current proceeds, well under the 75% allowed by law.

The principal portion of the long-term debt dropped from \$428.3 million last fiscal year to \$395.6 million this fiscal year, for a reduction of \$32.7 million.

The District’s debt rating is based upon the financial strength of the district and the economic conditions that prevail when debt is issued or rating agencies complete their periodic reviews. The County Government debt rating is not tied to the School District as they are separate financial entities. In July, 2012, Fitch Ratings affirmed the District’s rating on its COPs at A+ and its Sales Tax Revenue Bonds at BBB. In addition, Fitch affirmed the District’s AA- implied General Obligation rating. The rating outlook on the COPs and General Obligation is stable. The rating outlook on the sales tax bonds was revised to stable from negative. In February, 2013, Standard and Poor’s affirmed the District rating on its Sales Tax Revenue Bonds at BBB and affirmed the rating outlook is stable.



The current debt levels for the district are low. The district is currently deferring borrowing and projects due to the economic down turn. The last debt issue the district undertook was a Certificates of Participation (COPs) in 2006-07. No new COPs are anticipated at this time. Below is an overview of the long term debt levels.

The last General Obligation Bonds (GOB) that were approved in 1986 were refunded twice to save the taxpayers interest expense. The last refunding on the GOB was done in 2001 and the public realized a savings of approximately \$2.6 million in interest cost over the balance of the bond. This GOB was paid in full in fiscal year 2006-07. No additional millage is required on the sinking fund for GO Bonds. Also, no additional GOBs are planned at the present time.

In 2003, the state required the district to bond the Capital Outlay and Debt Service (CO&DS), motor vehicle tax, to take advantage of a special bonding of capital outlay lottery funds that occurred in 1999. The Capital Outlay Bond Issue (COBI) bonds are administered by the state, as the district has funds available to bond. The bond repayment is made from proceeds of the CO&DS tax. At the present time, three (3) COBI bonds are outstanding. One paid in full in fiscal year 2007-08 and another paid out in fiscal year 2009-10. Two of the three outstanding bonds will mature within seven years.

The district currently has four (4) COPs outstanding. The 1999 issue was forward refunded and was held in escrow for closing early in 2009-10 at a substantial interest savings. The 1995 issue matured and was paid in full fiscal year 2010-11. Payments on open COPs are primarily made from the capital outlay millage funds but other sources of funds can also be used to make payments on some of these issues. Up to seventy-five percent of the approved capital outlay millage can be used for COPs payments. The district utilizes the school impact fees to pay COPs debt service on schools that increased capacity. Sales Tax Proceeds are used for any project included in a COPs issue that is on the approved project list for that fund. If the full debt service for COPs were paid from current capital outlay millage (1.50 mills) this year, it would total a little under sixty-one percent of the current millage proceeds.

Three (3) sales tax revenue bonds are currently outstanding and the payments are made from sales tax collections. The term is for the duration of the approved special half-cent sales tax, which will sunset December 31, 2016 in fiscal year 2016-17. The terms on these bonds coincide with this sunset. No new sales tax bonds are anticipated.



South Daytona Elementary

# Capital Projects Funds

REVENUES	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>State sources:</b>				
CO&DS distributed to district	\$ 331,646	\$ 300,000	\$ 315,989	\$ 310,000
Interest on undistributed CO&DS	25,885	5,000	21,610	20,000
PECO	-	-	-	-
Other state sources	522,822	-	777,304	-
<b>Total state sources</b>	<b>880,353</b>	<b>305,000</b>	<b>1,114,903</b>	<b>330,000</b>
<b>Local sources:</b>				
Ad valorem taxes	38,827,686	38,195,287	38,460,360	39,087,954
Sales tax	30,526,725	30,500,000	31,812,155	32,017,000
Interest income	129,295	-	113,347	-
Impact fees	4,892,107	-	583,005	500,000
Other local sources	1,635,874	-	131,703	-
<b>Total local sources</b>	<b>76,011,687</b>	<b>68,695,287</b>	<b>71,100,570</b>	<b>71,604,954</b>
<b>TOTAL REVENUE</b>	<b>76,892,040</b>	<b>69,000,287</b>	<b>72,215,473</b>	<b>71,934,954</b>
<b>OTHER SOURCES OF FUNDS</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Restricted Fund Balance	90,372,351	62,520,792	65,328,709	56,641,818
Assigned Fund Balance	2,121,912	2,807,917	-	-
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>
<b>EXPENDITURES</b>				
New Construction	\$ 12,934,242	\$ -	\$ 3,369,046	\$ -
Projects at Existing Schools & Facilities	13,710,142	4,300,000	8,063,329	4,750,000
Facilities Management	-	1,250,000	-	1,000,000
Technology	6,333,514	2,360,000	2,783,676	3,000,000
System Wide Equipment and Vehicles	592,907	300,000	605,488	500,000
Buses	-	-	-	4,116,030
Projects in Progress	-	13,643,685	-	7,778,341
<b>TOTAL EXPENDITURES</b>	<b>33,570,805</b>	<b>21,853,685</b>	<b>14,821,539</b>	<b>21,144,371</b>
<b>OTHER USES OF FUNDS</b>				
To General Fund	15,964,121	15,507,250	14,757,134	12,950,000
To Debt Service Funds	54,522,668	51,328,734	51,323,691	51,267,082
Interfund (Capital Projects Only)	-	-	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>70,486,789</b>	<b>66,835,984</b>	<b>66,080,825</b>	<b>64,217,082</b>
Restricted Fund Balance	62,520,792	42,831,410	56,641,818	43,215,319
Assigned Fund Balance	2,807,917	2,807,917	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 169,386,303</b>	<b>\$ 134,328,996</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>

# Capital 5-Year Fiscal Forecast

REVENUES	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
<b>State sources:</b>					
CO&DS distributed to district	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
Interest on undistributed CO&DS	20,000	20,000	20,000	20,000	20,000
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
<b>Total state sources</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Local sources:</b>					
Ad valorem taxes	39,087,954	39,087,954	39,478,834	39,873,622	40,272,359
Sales tax	32,017,000	32,337,170	32,660,542	16,493,574	-
Interest income	-	-	-	-	-
Impact fees	500,000	1,500,000	3,000,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-	-
<b>Total local sources</b>	<b>71,604,954</b>	<b>72,925,124</b>	<b>75,139,376</b>	<b>59,367,196</b>	<b>43,272,359</b>
<b>TOTAL REVENUE</b>	<b>71,934,954</b>	<b>73,255,124</b>	<b>75,469,376</b>	<b>59,697,196</b>	<b>43,602,359</b>
<b>OTHER SOURCES OF FUNDS:</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	56,641,818	43,215,319	42,114,547	45,730,802	56,176,453
Assigned Fund Balance	-	-	-	-	-
<b>Total other sources</b>	<b>56,641,818</b>	<b>43,215,319</b>	<b>42,114,547</b>	<b>45,730,802</b>	<b>56,176,453</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 128,576,772</b>	<b>\$ 116,470,443</b>	<b>\$117,583,923</b>	<b>\$ 105,427,998</b>	<b>\$ 99,778,812</b>
<b>EXPENDITURES (by category)</b>					
New Construction	\$ -	\$ -	\$ -	\$ 500,000	\$ 17,500,000
Projects at Existing Schools & Facilities	4,750,000	4,950,000	4,950,000	4,950,000	4,950,000
Facilities Management	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Technology	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
System Wide Equipment and Vehicles	500,000	500,000	500,000	500,000	500,000
Buses	4,116,030	3,125,000	3,125,000	3,125,000	3,125,000
Projects in Progress	7,778,341	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,144,371</b>	<b>12,575,000</b>	<b>12,575,000</b>	<b>13,075,000</b>	<b>30,075,000</b>
<b>TRANSFERS OUT:</b>					
To General Fund	12,950,000	10,507,250	8,007,250	5,507,250	3,007,250
To Debt Service Funds	51,267,082	51,273,646	51,270,871	30,669,295	23,802,365
<b>TOTAL TRANSFERS</b>	<b>64,217,082</b>	<b>61,780,896</b>	<b>59,278,121</b>	<b>36,176,545</b>	<b>26,809,615</b>
<b>Restricted Fund Balance</b>	<b>43,215,319</b>	<b>42,114,547</b>	<b>45,730,802</b>	<b>56,176,453</b>	<b>42,894,197</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 128,576,772</b>	<b>\$ 116,470,443</b>	<b>\$117,583,923</b>	<b>\$ 105,427,998</b>	<b>\$ 99,778,812</b>



# 5-Year Work Program

	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>New Construction</b>					
Major Renovations - Elementary (to be determined) \$	-	\$ -	\$ -	\$ -	\$ 15,000,000
DeLand Area Elm - Addition - For Growth	-	-	-	500,000	2,500,000
<b>Total New Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>17,500,000</b>
<b>Major Projects at Existing Schools &amp; Facilities</b>					
Portables - Lease	100,000	100,000	100,000	100,000	100,000
Portables - Moves & Compliance	250,000	250,000	250,000	250,000	250,000
Various Schools - Minor Projects	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Various Facilities - Facilities Review Projects	2,300,000	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Major Prjs at Existing Facilities</b>	<b>4,750,000</b>	<b>4,950,000</b>	<b>4,950,000</b>	<b>4,950,000</b>	<b>4,950,000</b>
<b>Facilities Management</b>					
Facilities Management - Various Projects	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Technology</b>					
Network, EDP & Communications Equipment	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>System Wide Equipment &amp; Vehicles</b>					
Various Schools & Departments Furn. & Equip.	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Buses</b>					
Transportation Dept - Bus Replacement	<b>4,116,030</b>	<b>3,125,000</b>	<b>3,125,000</b>	<b>3,125,000</b>	<b>3,125,000</b>
<b>Transfers</b>					
Transfers - To General Fund	12,950,000	10,507,250	8,007,250	5,507,250	3,007,250
Transfers - To Debt Service	51,267,082	51,273,646	51,270,871	30,669,295	23,802,365
<b>Total Transfers</b>	<b>64,217,082</b>	<b>61,780,896</b>	<b>59,278,121</b>	<b>36,176,545</b>	<b>26,809,615</b>
<b>TOTALS</b>	<b>\$ 77,583,112</b>	<b>\$ 74,355,896</b>	<b>\$ 71,853,121</b>	<b>\$ 49,251,545</b>	<b>\$ 56,884,615</b>

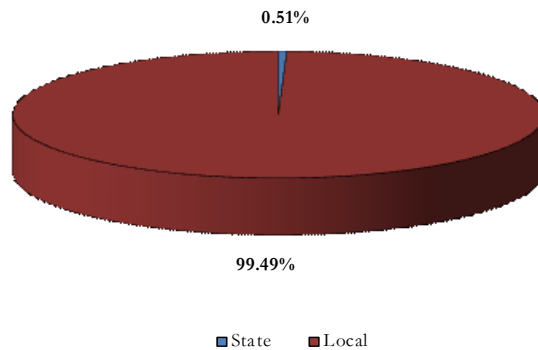




# 5-Year Work Program

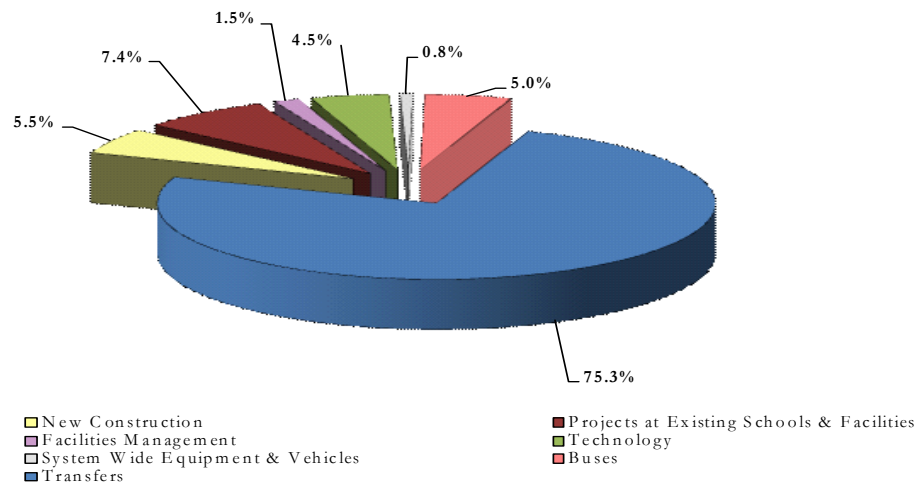
This 5-Year plan, beginning July 1, 2013 through June 30, 2018, will utilize revenues of \$1.7 million from state sources; \$322.3 million from local sources; with no new debt anticipated at this time. There are also \$243.9 million in projects in progress and reserves which will make a total of \$567.8 million available over this period of time.

## 5-Year New Fund Sources



The largest appropriation in this 5-Year plan is \$248.3 million for transfers; \$40.0 million to the general fund, primarily for maintenance and some copy equipment leases and property insurance, and \$208.3 million to the debt service fund to make payments on prior construction projects. Also, \$24.6 million will be used for projects at existing schools and facilities along with \$15.0 million for the technology programs. In addition, \$16.6 million will be used to purchase new buses and \$2.5 million for system-wide equipment and vehicle replacement. There are no new schools scheduled for construction during the first three years of this 5-Year plan, then only \$18.0 million is scheduled, thus only \$5.0 million is needed for facilities management to handle the scheduled projects and the existing projects in progress. The proceeding new appropriations along with \$237.9 million currently in projects in progress and reserves constitute the \$567.8 million 5-Year capital outlay plan.

## 5-Year New Appropriations



# Capital Project Details

NAME	2012 - 2013 EXPENDITURES	2013 - 2014 REBUDGETS	2013 - 2014 NEW BUDGETS
<b>New Construction</b>			
Ormond Bch Mid - Master Plan	\$ 2,687,275	\$ -	\$ -
University HS "DDD" - New School - W Volusia	681,771	-	-
<b>TOTAL NEW SCHOOL CONSTRUCTION</b>	<b>3,369,046</b>	<b>-</b>	<b>-</b>
<b>Projects at Existing Schools &amp; Facilities</b>			
Atlantic HS - Campus T12 to T8 Lighting Conversion	101,178	-	-
Atlantic HS - Demand Ventilation Modifications	641	-	-
Blue Lake Elm - Replace Fire Alarm System	143,699	101,379	-
Brewster Center - HVAC Control Modification	10,026	-	-
Central Admn - Renovate HVAC in Data Processing Area	357,171	-	-
Central Admn - Electrical in Data Area & Parking Lot Lighting	410,435	455,847	-
Central Admn & Brewster - Replace Fire Alarm	-	-	200,000
Central Admn & Brewster - Campus T12 to T8 Lighting Conversion	44,850	-	-
Chisholm Elm - HVAC Control Modification	4,359	45,000	-
COBI Bonds & CO&DS - Closing Cost & Legal Fees	1,227	-	-
Coronado Bch Elm - HVAC Control Modification	34,554	-	-
Coronado Bch Elm - Replace HVAC Kitchen & OSA Bldg 1	77,776	-	-
Coronado Bch Elm - Campus T12 to T8 Lighting Conversion	2,519	26,000	-
DeLand HS - Replace Roofing Gutters Various Bldgs	220,162	-	-
DeLand HS - Electrical Grounding & Surge Protection	18,997	-	-
DeLand HS - Campus T12 to T8 Lighting Conversion	10,685	-	-
DeLand Mid - Campus T12 to T8 Lighting Conversion	33,710	32,136	-
Deltona HS - Reroof Campus	63,872	-	-
Deltona HS - Replace Fire Alarm & Intercom	294,266	89,770	-
Deltona HS - Campus T12 to T8 Lighting Conversion	29,679	-	-
Deltona Lakes Elm - Campus T12 to T8 Lighting Conversion	3,391	35,000	-
Edgewater Public - Replace Intercom	48,462	-	-
Edgewater Public - Reroof Schedule - Bldgs 5-6-7-8-9 - Single Ply	121,336	107,065	-
Edgewater Public - Bus Loop Canopy	9,041	43,470	-
Enterprise Elm - Replace Fire Alarm & Intercom	257,252	148,278	-
Forest Lake Elm - Reroof Campus	142,264	903,110	-
Friendship Elm - Reroof Campus	13,913	29,210	1,050,000
Galaxy Mid - Campus T12 to T8 Lighting Conversion	66,786	35,008	-
Horizon Elm - Life Safety & Intercom Modification	53,216	-	-
Indian River Elm - HVAC Control Modification	9,678	-	-
Indian River Elm - Re-Engineer & Modification of Pavilion	4,707	86,905	-
Longstreet Elm - HVAC Control Modification	29,885	-	-
Marks, George Elm - HVAC Control Modification	35,426	29,677	-
Marks, George Elm - Replace Fire Alarm	-	-	180,000
McInnis Elm - Reroof Schedule - Bldgs 8-9 - BUR	65,773	-	-
McInnis Elm - Campus T12 to T8 Lighting Conversion	18,513	-	-
Minor Projects - That Occur During The Year At Various Schools	1,180,268	788,066	2,100,000
New Smyrna Bch HS - Modify Weight Room Floor	7,766	41,349	-
New Smyrna Bch HS - Gutter & Roof Renovations	-	45,000	-
New Smyrna Bch Mid - Add Ventilation & Heat For Locker Rooms	96,253	20,765	-
Orange City Elm - Reroof Bldgs 2-3-4-7-8-9 - Single Ply	202	-	-
Ormond Bch Elm - HVAC Control Modification	63,113	-	-
Ormond Bch Elm - Roof Repairs Caused by Rood Leak	17	-	-
Ortona Elm - HVAC Units Relocation W/ Walkway Renovation	355	-	-



# Capital Project Details

NAME	2012 - 2013 EXPENDITURES	2013 - 2014 REBUDGETS	2013 - 2014 NEW BUDGETS
Ortona Elm - HVAC Control Modification	36,433	-	-
Osceola Elm - HVAC Control Modification	41,968	-	-
Osceola Elm - Kitchen Venting & HVAC Chillers Bldgs 1&2	-	-	182,000
Palm Terrace Elm - Replace HVAC Gymnasium & Cafeteria	31,644	246,788	-
Pathways Elm - HVAC - Replace OSA Units	-	-	120,000
Pierson Elm - Reroof Bldg 9 - Gym	-	-	60,000
Pierson Elm - Purchase 2nd Portable Restroom	44,094	-	-
Pierson Elm - Replace Roof Bldg 10	1,446	-	-
Pierson Elm - HVAC Control Modification	22,979	36,066	-
Pierson Elm - Replace Intercom	68,289	-	-
Pine Ridge HS - Replace Intercom	57,549	592,000	-
Pine Ridge HS - Replace Roofing Panels Campus Wide	87,750	-	-
Pine Ridge HS - Campus T12 to T8 Lighting Conversion	109,712	1,900	-
Pine Trail Elm - Campus T12 to T8 Lighting Conversion	4,359	45,000	-
Pine Trail Elm - HVAC Control Modification	49,142	-	-
Port Orange Elm - Campus T12 to T8 Lighting Conversion	4,069	42,000	-
Portable Restrooms - 3 @ Spruce Creek HS & 1@ Enterprise Elm	58,485	169,488	-
Portables - Moves & Compliance	106,579	-	250,000
Pride Elm - Fire Alarm Equipment Upgrade	56,057	-	-
Read Patillo Elm - Reroof Covered Walkways	-	-	80,000
Read Pattillo Elm - Grading & Drainage Restoration	27,257	-	-
Read-Pattillo Elm - HVAC Control Modification	43,298	-	-
Seabreeze HS - Campus Wide Demand Ventilation & Media HVAC	734,954	238,273	-
Silver Sands Mid - Lighting, Duct, Windows, Intercom, Sprinklers	376,664	-	-
Small, TT Elm - HVAC Control Modification	48,956	-	-
Small, TT Elm - Campus T12 to T8 Lighting Conversion	4,069	42,000	-
Small, TT Elm - Reroof Bldgs 6-10 & Covers	16,636	125,345	-
South Daytona Elm - Campus T12 to T8 Lighting Conversion	3,875	40,000	-
Southwestern Mid - Classrooms Addition	270,632	-	-
Spruce Creek Elm - Mechanical Renovation Bldg 12	31,524	93,330	-
Spruce Creek Elm - Duct Replacement Bldg 12	-	-	80,000
Spruce Creek HS - Replace 90 Split System Units	7,130	-	-
Spruce Creek HS - Campus T12 to T8 Lighting Conversion	34,524	-	-
Spruce Creek HS - Demand Ventilation Modifications	75,713	9,691	-
Spruce Creek HS - Replace Main Distribution Panel	-	-	150,000
Starke Elm - Campus T12 to T8 Lighting Conversion	4,069	42,000	-
Sweetwater Elm - HVAC Control Modification	35,903	-	-
Taylor Mid HS - Demand Ventilation Modifications	16,352	-	-
Timbercrest Elm - Reroof Campus	127,763	1,119,350	-
Tomoka Elm - Water Line Replacement & Plumbing Conversion	348,272	54,560	-
Tomoka Elm - Replace Fire Alarm System	15,500	160,000	-
Transportation - DeLand - Roof & Modifications to Garage	123,497	-	-
Transportation - Pierson - Coat Existing Roof	-	-	70,000
University HS - Convert Rms 1B-208 & 209 to Classrooms	68,659	-	-
Various Schools - Emergency Shelter Retrofit	403,569	-	-
Various Schools - Leased Portables	142,733	2,400	100,000
Volusia Pines Elm - Reroof Campus	10,366	107,000	43,000
Westside Elm - Reroof Bldg 1 - Single Ply	25,206	-	-
Westside Elm - Coat Existing Roof Bldg 6	-	-	85,000
Woodward Ave Elm - HVAC System Modification	198,232	505,642	-
<b>TOTAL PROJECTS AT EXISTING FACILITIES</b>	<b>8,063,329</b>	<b>6,735,867</b>	<b>4,750,000</b>



# Capital Project Details

NAME	2012 - 2013 EXPENDITURES	2013 - 2014 REBUDGETS	2013 - 2014 NEW BUDGETS
<b>FACILITIES MANAGEMENT</b>			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	1,000,000
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>TECHNOLOGY</b>			
Technology System Wide - Various Schools and Departments	2,783,676	912,641	3,000,000
<b>TOTAL TECHNOLOGY</b>	<b>2,783,676</b>	<b>912,641</b>	<b>3,000,000</b>
<b>SYSTEM-WIDE EQUIPMENT AND VEHICLES</b>			
School & Department Equipment & Vehicles	605,488	129,832	500,000
<b>TOTAL SYSTEM-WIDE EQUIPMENT &amp; VEHICLES</b>	<b>605,488</b>	<b>129,832</b>	<b>500,000</b>
<b>BUSES</b>			
Transportation - Buses	-	-	4,116,030
<b>TOTAL BUSES</b>	<b>-</b>	<b>-</b>	<b>4,116,030</b>
<b>TRANSFERS</b>			
Transfer to General Fund for Qualified Expenditures	14,757,134	-	12,950,000
Transfer to Debt Service Fund	51,323,691	-	51,267,082
<b>TOTAL TRANSFERS</b>	<b>66,080,824</b>	<b>-</b>	<b>64,217,082</b>
<b>TOTAL 2012-2013 EXPENDITURES</b>	<b>\$ 80,902,364</b>		
<b>TOTAL 2013-2014 REBUDGETS (PROJECTS IN PROGRESS)</b>		<b>\$ 7,778,341</b>	
<b>TOTAL 2013-2014 NEW BUDGETS</b>			<b>\$ 77,583,112</b>

## Citrus Grove Elementary School



# Capital Outlay Overview

The following is a discussion of the long-range capital improvement plan with comments on funding sources and project schedules.

Capital revenue has been on the decline for several years due to the bad economy and other factors. The largest source of capital funding is from the Ad Valorem property tax for capital outlay followed by the half cent Sales Tax collections. There are several other smaller sources of capital funds from Impact Fees on new residential units, and state sources such as Capital Outlay and Debt Service (CO&DS) funds derived from fees on auto tags and Public Education Capital Outlay (PECO) derived from a gross receipts tax administered by the state.

The local capital outlay funds derived from the capital outlay ad valorem tax prior to 2009 was 2.00 mills applied to the value of property in the county. In fiscal year 2009, through state mandate, an effort to compensate for the decreased operational dollars caused a loss of 0.25 mills from the capital budget to be transferred to the operating budget. In fiscal year 2010, the State increased the transfer to 0.50 mills. The current millage allowable for capital outlay purposes is 1.50 mills applied to the certified county property values. The Volusia County certified tax roll showed a value of \$17.5 billion in 2002, \$24.6 billion in 2005, \$41.3 billion in 2008 and then down to \$29.3 billion for fiscal year 2011 and \$27.1 billion for fiscal year 2014. The combination of reduced millage rate available by the State and the reduced property values has made the district curtail many capital projects as this is our largest source of capital funds.

In January 2002, the public began paying an additional half-cent sales tax for fifteen years to support a 10-year construction plan for identified educational facilities. The last sales tax project was completed in 2013 and the only expenditures left will be for the debt service on projects that were moved forward by issuing debt. The Sales Tax program will sunset December 31, 2016. There still exist a concern with providing consistency and equity in facility offerings (air conditioning, technology, etc.) between the district's older schools and ins newer schools. Over 64% of the schools are over 20 years old and over 45% are over 30 years old and many need attention to basic operating systems to keep them in functioning condition.

The Superintendent and the School Board has requested that an extension of the half-cent sales tax be placed on the November 2014 ballot. There will be two phases to prepare for the election: identifying capital needs and an informational campaign. Phase I includes a citizens' capital needs committee that will meet September through December, which will result in a capital project list to be recommended to the school board. Capital needs include facilities, technology, and safety/security. In Phase II, a second committee comprised of community members will work January though October on campaign activities leading to Election Day on November 4, 2014.

School Impact Fees are used to fund capital projects attributed to growth of new students and to pay debt service on such projects that are included in debt issues. Over the last few years the district has experienced a loss of students attributed to the poor economy. On April 26, 2013, a joint committee comprised of the Volusia Building Industry Association (VBIA) and district staff members approved a recommendation to the school board for amendment to its school impact fee policy. This recommendation concludes a process agreed to by the VBIA, the county and school board in the form of a settlement agreement to resolve litigation filed by the VBIA in 2008. The lawsuit sought to invalidate the county school impact fee ordinance. The school board joined the county in defending against the lawsuit.

The settlement agreement was approved by the VBIA, county council and school board in January of 2012. The agreement provided for a two-year suspension of the school impact fee and participation in a negotiated rule making process for development of a recommendation to the school board for amendment





# Capital Outlay Overview

to the school impact fee policy. The negotiated rule making process is a form of policy/rule making process available to school districts and other state agencies as an alternative policy development process for particularly contentious issues. The statute requires a mediator to facilitate the committee meetings. The school board exercises authority delegated by county ordinance to establish a school impact fee. The school impact fee suspension period expires on December 31, 2013. The recommendation provides that the impact fee will resume on January 1, 2014, at a rate of \$3,000 per new dwelling unit and remain in effect for a three-year period. On January 1, 2017, the impact fee shall automatically reduce to \$2,500 per new dwelling unit and remain in effect for at least a two-year period. On January 1, 2017, the district will commence a review of the impact fee that will involve participation by the VBIA on a district ad hoc advisory committee. Any requested changes to the impact fee policy by the superintendent will be presented to the school board by December 31, 2018. The school board is not required to approve the committee's recommendation. However, adoption of it avoids the prospect of further litigation between the VBIA and the district until at least January 1, 2019. The impact fee before suspension was \$5,884 per dwelling unit.

The state sources of funds for capital outlay are rather small and not dependable due to Legislative involvement. The Capital Outlay and Debt Service (CO&DS) funds from motor vehicle license revenue generate between three hundred to four hundred thousand dollars per year. This is not really enough to make a dent in a robust capital outlay program. The Public Education Capital Outlay (PECO) funds from gross receipts tax on utilities has not been very stable over the last few years. The State Legislature decides each year how to distribute the PECO funds between colleges, universities, K-12 schools and charter schools. The state distributes the K-12 allocation between either construction or maintenance funds. Starting in 2010 and 2011 the Legislature only allocated maintenance funds. Then in 2012, 2013 and again in 2014 there was no allocation to K-12 education at all. The district has elected to eliminate any further PECO estimates from the five-year plan due to the Legislative uncertainty.

Several projects that were not able to be completed because of the decline in capital revenues are still warranted if funds become available. The Volusia County School District remains a large district with approximately 10,000,000 square feet of facilities that will continue to require capital investment and maintenance. Population and enrollment growth may not be the driving force in Volusia County's economy as it was in the past but in order to maintain the quality of its educational programs and learning environments that have helped make Volusia County an excellent place to live, it is imperative the School Board pursue adequate funding to maintain its programs and facilities. The economic climate, along with actions of the State Legislature, has adversely impacted the capital revenues available to the School District. The undeniable success of the Sales Tax building initiative, the ongoing capital preservation and replacement requirements of the District's facilities along with the lack of adequate capital funding, indicates the need to continue the half-cent sales tax for school renovations, replacement and maintenance.

The economy has been slow to turn around and property values are slowly going back up but have not returned to 2006 levels. The property values determine the largest portion of the capital budget. Thus, during this next five year work plan only the highest priority projects that maintain, renovate and make the current facilities dry and safe for students and staff, along with technology and equipment replacements to keep them functional will be considered.

The last Sales Tax project, Ormond Beach Middle School replacement facility was finally completed and the project closed in 2013. This was a III phase project to replace the school without relocating the students to other sites.





# Capital Outlay Overview

The following projects are the only major projects, over \$200,000, scheduled for fiscal year 2014. There may be others that occur during the year as major systems such as roofs, electrical and air conditioning fail.

## **Timbercrest Elementary School, (Reroof Campus) \$1.1 million**

Planning started last school year and construction is underway and scheduled for completion in school year 2013-14.

## **Friendship Elementary School, (Reroof Campus) \$1.1 million**

Planning is in process and construction is scheduled to start in school year 2013-14.

## **Forest Lake Elementary School, (Reroof Campus) \$903,110**

Planning and construction started last school year and is scheduled for completion in school year 2013-14.

## **Pine Ridge High School, (Replace Intercom) \$592,000**

This is a new project for 2013-14 and preliminary scope of work has been determined and the architectural planning will start early in the year with construction scheduled as soon as the architectural plans are complete.

## **Woodward Elementary School, (HVAC System Modifications) \$505,642**

This project started in 2012-13 and scheduled scope of work is to replace the HVAC units in a phased process that should be completed in 2013-14.

## **DeLand Central Administration, (Electrical in Data Area and Parking Lot Lighting) \$455,846**

This project started in 2012-13 and scheduled scope of work may need to be expanded to include a new generator to handle the demands of the electrical work being done. The full scope should be defined and completed in 2013-14.

## **Palm Terrace Elementary School, (Replace HVAC Gymnasium and Cafeteria) \$246,788**

This project started in 2012-13 will be completed in 2013-14.

## **Seabreeze High School, (Campus Wide Demand Ventilation and Media HVAC) \$238,273**

This project was in planning for a couple of years, and the construction started in school year 2012-13 and will be completed in 2013-14.

## **Central Administration and Brewster Center, (Replace Fire Alarm) \$200,000**

This is a new project for 2013-14 and preliminary scope of work has been determined for these 2 buildings and the architectural planning will start early in the year with construction scheduled as soon as the architectural plans are complete.



# Special Revenue-Food Service

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>REVENUES</b>				
<b>Federal Through State:</b>				
School Lunch Reimbursement	\$ 13,371,905	\$ 13,000,000	\$ 13,593,275	\$ 13,700,000
School Breakfast Reimbursement	3,554,209	3,500,000	3,633,567	3,700,000
After School Snack Reimbursement	279,054	280,000	345,988	347,000
USDA Donated Foods	1,465,465	1,400,000	1,417,293	1,600,000
Summer Food Service Program	-	-	184,540	200,000
Nutrition Education and Training Program	89,756	-	53,561	50,000
School Lunch Equipment, ARRA	3,954	-	-	-
<b>Total Federal Through State</b>	<b>18,764,343</b>	<b>18,180,000</b>	<b>19,228,224</b>	<b>19,597,000</b>
Miscellaneous State Revenue	5,379	-	9,391	-
School Breakfast/Lunch Supplement	350,143	350,000	340,459	350,000
<b>Local Sources:</b>				
Interest on Investments	10,266	9,000	8,194	8,000
Student Breakfast/Lunches	3,079,527	2,670,000	2,389,802	2,385,000
Adult Breakfasts/Lunches	204,734	200,000	210,712	210,000
Student and Adult a la Carte	2,255,471	2,500,000	2,513,377	2,500,000
Student Snacks	25,534	25,000	23,200	23,000
Other Food Sales	526,801	482,000	587,280	518,000
Other Miscellaneous Local Sources	2,204	2,500	2,155	-
<b>Total Local Sources</b>	<b>6,104,537</b>	<b>5,888,500</b>	<b>5,734,720</b>	<b>5,644,000</b>
<b>Total Revenue</b>	<b>25,224,402</b>	<b>24,418,500</b>	<b>25,312,794</b>	<b>25,591,000</b>
Transfers In	-	-	-	-
Sale of Equipment	3,000	-	-	-
Nonspendable Fund Balance	1,859,599	2,437,016	2,437,016	3,040,058
Restricted Fund Balance	7,375,391	7,416,996	7,416,996	8,567,087
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 34,462,392</b>	<b>\$ 34,272,512</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>
<b>EXPENDITURES</b>				
Salaries	\$ 7,394,362	\$ 7,900,000	\$ 7,081,197	\$ 8,000,000
Employee Benefits	4,189,955	4,445,000	3,973,008	4,264,053
Purchased Services	981,224	1,224,151	1,016,034	1,413,360
Energy Supplies	100,700	100,000	103,926	125,000
Material and Supplies	9,769,437	9,427,070	9,658,812	10,835,116
Capital Outlay	1,457,694	1,646,151	1,067,569	2,534,317
Other Expenses	715,008	710,110	659,115	640,000
<b>TOTAL OPERATING EXPENSES</b>	<b>24,608,380</b>	<b>25,452,482</b>	<b>23,559,661</b>	<b>27,811,846</b>
Transfers Out	-	-	-	-
Nonspendable Fund Balance	2,437,016	2,437,016	3,040,058	3,040,058
Restricted Fund Balance	7,416,996	6,383,014	8,567,087	6,346,241
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 34,462,392</b>	<b>\$ 34,272,512</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>



# Special Revenue-Other Federal Programs

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ 272,554	\$ 4,708	\$ 4,700	\$ -
<b>Total Federal Direct</b>	<b>272,554</b>	<b>4,708</b>	<b>4,700</b>	<b>-</b>
<b>Federal Through State:</b>				
Vocational Education Acts	643,443	667,707	658,754	627,881
Math & Science Partnerships - Title II, Part B	2,489,900	2,970,730	-	-
Teacher & Principal Training & Recruitment, Title II, Part A	-	-	-	3,150,064
Drug Free Schools	8,847	-	-	-
Individuals with Disabilities Education Act (IDEA)	13,712,231	15,726,909	14,534,766	14,794,140
Elementary and Secondary Education Act, Title I	19,024,802	21,638,541	18,063,538	21,621,455
Miscellaneous Federal Through State	1,734,821	1,710,647	3,943,496	1,514,454
<b>Total Federal Through State</b>	<b>37,614,044</b>	<b>42,714,534</b>	<b>37,200,554</b>	<b>41,707,994</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 37,886,598</b>	<b>\$ 42,719,242</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>
<b>EXPENDITURES</b>				
Instruction	\$ 17,636,102	\$ 20,146,648	\$ 16,608,442	\$ 18,751,914
Pupil Personnel Services	4,443,170	4,240,004	4,683,311	5,301,086
Instructional Media Services	-	-	-	-
Instruction and Curriculum Dev. Services	9,667,723	10,826,118	10,171,197	11,419,649
Instructional Staff Training Services	2,087,485	2,733,997	1,475,660	1,534,854
Instructional Related Technology	8,923	126,146	154,725	175,174
Board	-	-	-	-
General Administration	1,260,014	1,923,754	1,345,877	1,397,218
School Administration	2,310,051	2,069,680	2,346,865	2,652,628
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Pupil Transportation Services	445,844	606,861	383,310	433,763
Operation of Plant	27,286	43,664	35,867	41,708
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	2,370	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>37,886,598</b>	<b>42,719,242</b>	<b>37,205,254</b>	<b>41,707,994</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 37,886,598</b>	<b>\$ 42,719,242</b>	<b>\$ 37,205,254</b>	<b>\$ 41,707,994</b>



# Special Revenue-ARRA

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Through State:</b>				
State Fiscal Stabilization Funds K-12	-	-	-	-
State Fiscal Stabilization Funds GOV	-	-	-	-
Excellent Teaching Program Stabilization	-	-	-	-
Individuals with Disabilities Education Act (IDEA)	295,571	-	-	-
Elementary and Secondary Education Act, Title I & V	421,250	-	-	-
Miscellaneous Federal Through State	70,774	-	-	-
Other Food Services	-	-	-	-
<b>Total Federal Through State</b>	<b>787,595</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE,</b>	<b>\$ 787,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 787,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Instruction	\$ 475,105	\$ -	\$ -	\$ -
Pupil Personnel Services	29,749	-	-	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Dev. Services	170,011	-	-	-
Instructional Staff Training Services	81,631	-	-	-
Instructional Related Technology	810	-	-	-
Board	-	-	-	-
General Administration	27,716	-	-	-
School Administration	1,437	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Pupil Transportation Services	-	-	-	-
Operation of Plant	1,136	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>787,595</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES,</b>	<b>\$ 787,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 787,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Special Revenue-Miscellaneous

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>REVENUES</b>				
<b>Federal Direct:</b>				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Direct</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Through State:</b>				
Race to the Top	3,883,309	6,862,690	2,847,510	4,115,180
Common Core State Standards (CCSS) RTTT	79,582	70,918	70,918	7,500
Education Jobs Act	183,785	-	-	-
<b>Total Federal Through State</b>	<b>4,146,676</b>	<b>6,933,608</b>	<b>2,918,428</b>	<b>4,122,680</b>
Transfers & Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 4,146,676</b>	<b>\$ 6,933,608</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>
<b>EXPENDITURES</b>				
Instruction	\$ 375,945	\$ 475,152	\$ 100,158	\$ 411,318
Pupil Personnel Services	-	-	-	-
Instructional Media Services	37,648	116,650	-	116,650
Instruction and Curriculum Dev. Services	319,289	580,915	530,126	376,776
Instructional Staff Training Services	228,147	1,040,487	246,302	932,506
Instructional Related Technology	1,497,328	1,564,910	962,551	499,190
Board	-	-	-	-
General Administration	133,860	257,935	112,674	145,778
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Food Service	-	-	-	-
Central Services	1,515,943	2,709,980	904,993	1,500,263
Pupil Transportation Services	12,380	1,029	12,540	1,409
Operation of Plant	-	-	444	185
Maintenance of Plant	-	-	-	-
Administrative Technology Services	26,136	186,550	48,640	138,605
Community Services	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>4,146,676</b>	<b>6,933,608</b>	<b>2,918,428</b>	<b>4,122,680</b>
Transfers & Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 4,146,676</b>	<b>\$ 6,933,608</b>	<b>\$ 2,918,428</b>	<b>\$ 4,122,680</b>



# Workers' Compensation Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 1,499,064	\$ 2,121,091	\$ 2,085,412	\$ 2,121,091
Premium Revenue - Special Revenue	99,937	141,406	139,027	141,406
Premium Revenue - School Way Café	66,625	94,271	92,685	94,271
Interest Income	2,526	-	7,035	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,668,152</b>	<b>2,356,768</b>	<b>2,324,159</b>	<b>2,356,768</b>
Beginning Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,234,180</b>	<b>\$ 2,922,796</b>	<b>\$ 2,890,187</b>	<b>\$ 2,922,796</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 60,052	\$ 139,800	\$ 55,707	\$ 139,800
Employee Benefits	318,930	428,000	373,899	428,000
Purchased Services	302,393	550,000	303,122	550,000
Material and Supplies	81	1,000	31	1,000
Other Expenses	986,696	1,237,968	1,591,400	1,237,968
<b>TOTAL OPERATING EXPENSES</b>	<b>1,668,152</b>	<b>2,356,768</b>	<b>2,324,159</b>	<b>2,356,768</b>
Ending Fund Balances	566,028	566,028	566,028	566,028
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,234,180</b>	<b>\$ 2,922,796</b>	<b>\$ 2,890,187</b>	<b>\$ 2,922,796</b>





# Property Insurance Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>OPERATING REVENUES:</b>				
Premium Revenue - General Fund	\$ 2,945,992	\$ 3,327,076	\$ 3,192,945	\$ 3,400,000
Interest Income	4,381	-	8,688	-
<b>TOTAL OPERATING REVENUES</b>	<b>2,950,373</b>	<b>3,327,076</b>	<b>3,201,633</b>	<b>3,400,000</b>
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 8,052,512</b>	<b>\$ 8,429,215</b>	<b>\$ 8,303,772</b>	<b>\$ 8,502,139</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	2,950,373	3,327,076	3,201,633	3,400,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>2,950,373</b>	<b>3,327,076</b>	<b>3,201,633</b>	<b>3,400,000</b>
Ending Fund Balances	5,102,139	5,102,139	5,102,139	5,102,139
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 8,052,512</b>	<b>\$ 8,429,215</b>	<b>\$ 8,303,772</b>	<b>\$ 8,502,139</b>



# Liability Insurance Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 372,833	\$ 412,800	\$ 691,523	\$ 500,000
Interest Income	-	-	3,975	-
<b>TOTAL OPERATING REVENUES</b>	<b>372,833</b>	<b>412,800</b>	<b>695,498</b>	<b>500,000</b>
Beginning Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,065,873</b>	<b>\$ 2,105,840</b>	<b>\$ 2,388,538</b>	<b>\$ 2,193,040</b>
<b>OPERATING EXPENSES:</b>				
Purchased Services	\$ 282,036	\$ 407,800	\$ 391,130	\$ 495,000
Other Expenses	90,797	5,000	304,368	5,000
<b>TOTAL OPERATING EXPENSES</b>	<b>372,833</b>	<b>412,800</b>	<b>695,498</b>	<b>500,000</b>
Ending Fund Balances	1,693,040	1,693,040	1,693,040	1,693,040
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 2,065,873</b>	<b>\$ 2,105,840</b>	<b>\$ 2,388,538</b>	<b>\$ 2,193,040</b>



# Fleet Insurance Fund

	Actuals 2011-2012	Adopted Budget 2012-2013	Actuals 2012-2013	Adopted Budget 2013-2014
<b>OPERATING REVENUES</b>				
Premium Revenue - General Fund	\$ 190,466	\$ 211,200	\$ 830,322	\$ 325,000
Interest Income	-	-	1,908	-
<b>TOTAL OPERATING REVENUES</b>	<b>190,466</b>	<b>211,200</b>	<b>832,230</b>	<b>325,000</b>
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,190,466</b>	<b>\$ 1,211,200</b>	<b>\$ 1,832,230</b>	<b>\$ 1,325,000</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 1,981	\$ -	\$ -	\$ -
Purchased Services	183,965	211,200	832,105	325,000
Material and Supplies	4,520	-	125	-
<b>TOTAL OPERATING EXPENSES</b>	<b>190,466</b>	<b>211,200</b>	<b>832,230</b>	<b>325,000</b>
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 1,190,466</b>	<b>\$ 1,211,200</b>	<b>\$ 1,832,230</b>	<b>\$ 1,325,000</b>



# Capital Impact on the Operating Fund

The capital budget is separate and distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Capital infrastructure expansion and improvements are funded through pay as you go Capital Funds from diverse sources, including capital outlay property taxes, school impact fees, sales taxes designated for capital projects, and long-term liabilities, such as COPs and Bonds. The principal and interest due on the long-term debt is paid through the Debt Service Fund with transfers from the Capital Fund and voter approved tax collections. These revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to be of high cost in nature, requiring more stringent control and accountability. Finally, several capital revenue sources, such as the school impact fees, school sales taxes, and state PECO funds, are by statute or other legal restriction limited to use on capital improvements.

There is a direct relationship between the Capital Projects budget and the General Fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, custodians, maintenance, and utility costs all increase. The cost of operating and maintaining new infrastructures are always considered in the operating budget. Therefore, it is important to budget for this increased cost in the General Fund in the fiscal year the asset becomes operational.

These estimates of the Operating Fund's additional recurring cost are factored into the budget when a new school is scheduled to open. The following charts show the cost estimates based on facilities level of service of 2,000 for high schools, 1,200 for middle schools and 720 for elementary schools:

	School <u>Administration</u>	Instructional <u>Support</u>	Materials <u>&amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 291,611	\$ 101,289	\$ 10,384	\$ 403,284
Middle School	\$ 542,719	\$ 241,028	\$ 16,316	\$ 800,063
High School	\$ 888,678	\$ 336,798	\$ 31,585	\$ 1,257,061

The above fixed costs are primarily for administrative staff including the Principal, Assistant Principals, and necessary office staff. Instructional support includes Media Specialists, Guidance Counselors and for the High School Athletic Director. It does not include the classroom instructional staff or the utility and/or maintenance costs.

The following chart represents the estimated increases to the operating fund for costs associated with the new schools operation of plant including custodians in all levels and campus advisors to help with crowd control in middle and high schools. Also, maintenance and utilities are estimated for each level based on the size of the school.

	Operation of <u>Plant</u>	Maintenance <u>&amp; Utilities</u>	Materials <u>&amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 126,507	\$ 263,492	\$ 3,158	\$ 393,157
Middle School	\$ 273,709	\$ 384,432	\$ 5,183	\$ 663,324
High School	\$ 643,273	\$ 838,141	\$ 10,086	\$ 1,491,500



# Capital Impact on the Operating Fund

In some cases, the operational impact may be absorbed gradually while the new school is under construction. As a school's population increases beyond capacity, additional staff, supplies and equipment are provided; thus spreading the operating impact over a number of years rather than all at once when the new school is complete. The need for additional instructional units and material for supplies is determined at the time of the new school opening. Below is the average for a completed school based on the enrollment stated on the previous page.

	<u>Instructional Personnel</u>	<u>Materials &amp; Supplies</u>	<u>Totals</u>
Elementary School	\$ 2,646,895	\$ 11,885	\$ 2,658,780
Middle School	\$ 3,571,284	\$ 18,587	\$ 3,589,871
High School	\$ 6,600,063	\$ 35,957	\$ 6,636,020

An indirect impact to the general operating budget will be a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades and flooring improvements at various facilities. It is harder to quantify, but these types of capital improvements impact the operating fund in a positive way, which means less money is spent on labor and repairs for the first few years after the replacement or improvement. Many benefits, such as improved educational productivity and student and staff morale, are not readily quantifiable in financial terms but represent a major tangible impact on school and district operations. Ormond Beach Middle School, a phased replacement of the existing school built in 1960, had phase I completed in school year 2009-10 and phases II completed in school year 2010-11. Phase III was completed and ready for students in school year 2012-13. Existing buildings have been replaced and this has helped the general fund as the maintenance is less on new buildings.

No new schools or additions are scheduled to be completed in fiscal year 2013-14, as the economic downturn continues and capital funding is severely limited. As an example of the impact on the general fund, last years additions and deletions are listed to show the impact that normally occurs.

The following additions and deletions occurred in 2012-13 and were factored into that budget. Southwestern Middle School addition was completed and added an additional 14,957 square feet. In addition, the replacement buildings at Ormond Beach Middle School, Phase III mentioned above, added 65,521 square feet and the old building totaling 89,188 square feet were removed. An existing building that was setting dormant was brought back on line to house an alternative education program, High Banks Learning Center, added 21,616 square feet back to the maintenance schedule. The Department of Education calculates that it costs approximately \$5.24 per square foot for maintenance, custodial and utilities.

Based on the above estimates, the impact on the 2012-13 operating fund for the changes in square footage is shown below. No new schools or additions are scheduled in the 5-year plan until 2017-18, unless additional capital revenues becomes available.

	<u>Impact to Operating Budget</u>
Southwestern Middle School (Addition)	\$ 78,375
Ormond Beach Middle (New Replacement Buildings)	\$ 343,330
Ormond Beach Middle (Removed Old Buildings)	\$ (467,345)
Highbanks Learning Center (Brought Back on Line)	<u>\$ 113,268</u>
<b>Total Operating Impact</b>	<b>\$ 67,628</b>



# 5-Year Summary

## General Fund

	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Budget 2013-2014
<b>REVENUES</b>					
Federal	\$ 3,516,975	\$ 2,882,635	\$ 3,003,213	\$ 3,348,448	\$ 2,145,000
State	197,132,519	204,955,100	208,245,906	221,957,946	246,212,690
Local	218,758,494	202,868,569	182,707,580	175,706,221	154,913,160
<b>TOTAL REVENUES</b>	<b>419,407,988</b>	<b>410,706,304</b>	<b>393,956,699</b>	<b>401,012,615</b>	<b>403,270,850</b>
Transfers In	19,621,944	16,557,724	15,964,121	14,757,134	12,950,000
Other Financing Sources	254,301	42,243	56,368	235,289	-
Beginning Fund Balances	22,234,762	46,425,434	64,485,313	46,220,473	49,401,111
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 461,518,995</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>
<b>EXPENDITURES</b>					
Salaries	\$ 267,867,606	\$ 253,753,825	\$ 277,234,394	\$ 266,082,448	\$ 266,558,857
Benefits	90,124,480	92,767,100	82,197,392	79,498,513	84,705,179
Purchased Services	29,265,370	29,617,364	34,054,232	36,168,602	50,344,714
Energy Services	13,272,839	13,778,706	13,236,702	12,471,346	14,595,084
Material & Supplies	8,069,812	11,993,674	14,066,841	11,936,843	18,741,633
Capital Project	586,737	828,269	1,244,726	1,186,391	1,739,616
Other Expenditures	5,906,717	6,507,454	6,207,739	5,480,256	4,997,027
<b>TOTAL EXPENDITURES</b>	<b>415,093,561</b>	<b>409,246,392</b>	<b>428,242,027</b>	<b>412,824,400</b>	<b>441,682,111</b>
Transfers Out	-	-	-	-	-
Ending Fund Balances	46,425,434	64,485,313	46,220,473	49,401,111	23,939,850
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 461,518,995</b>	<b>\$ 473,731,705</b>	<b>\$ 474,462,500</b>	<b>\$ 462,225,511</b>	<b>\$ 465,621,961</b>



## Debt Service Funds

REVENUES	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Budget 2013-2014
<b>State sources:</b>					
CO&DS for SBE/COBI Bonds	\$ 1,958,867	\$ 1,944,130	\$ 1,925,052	\$ 1,940,709	\$ 1,963,300
SBE/COBI Bond Interest	1,142	281	(218)	8,479	-
<b>Total state sources</b>	<b>1,960,009</b>	<b>1,944,411</b>	<b>1,924,834</b>	<b>1,949,188</b>	<b>1,963,300</b>
<b>Local sources:</b>					
District Interest and Sinking Taxes	-	-	-	-	-
Interest	22,418	16,070	15,780	22,587	-
Payment in Lieu of Taxes	-	-	-	-	-
<b>Total local sources</b>	<b>22,418</b>	<b>16,070</b>	<b>15,780</b>	<b>22,587</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,982,427</b>	<b>1,960,481</b>	<b>1,940,614</b>	<b>1,971,775</b>	<b>1,963,300</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers from Capital Fund	51,651,969	51,603,885	54,522,668	51,323,691	51,267,082
Proceeds of Refunding Bonds	1,390,000	-	39,425,000	-	-
Premium on Refunding Bonds	125,602	-	3,628,829	-	-
Restricted Fund Balance	65,529,642	17,287,301	17,672,285	21,173,903	21,486,307
<b>TOTAL OTHER SOURCES</b>	<b>118,697,213</b>	<b>68,891,186</b>	<b>115,248,782</b>	<b>72,497,594</b>	<b>72,753,389</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 120,679,640</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>
<b>EXPENDITURES: (by object)</b>					
Redemption of Principal	\$ 28,885,000	\$ 30,110,000	\$ 31,360,000	\$ 32,765,000	\$ 34,005,000
Interest	24,345,755	23,051,073	21,598,808	20,179,639	18,637,547
Dues and Fees	37,204	18,309	143,454	38,423	-
Miscellaneous Expense	-	-	556,517.00	-	-
<b>TOTAL EXPENDITURES</b>	<b>53,267,959</b>	<b>53,179,382</b>	<b>53,658,779</b>	<b>52,983,062</b>	<b>52,642,547</b>
<b>Transfers Out:</b>					
To General Fund	-	-	-	-	-
Payments on Refund Bonds	50,124,380	-	42,356,714	-	-
Restricted Fund Balance	17,287,301	17,672,285	21,173,903	21,486,307	22,074,142
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 120,679,640</b>	<b>\$ 70,851,667</b>	<b>\$ 117,189,396</b>	<b>\$ 74,469,369</b>	<b>\$ 74,716,689</b>





# 5-Year Summary

## Capital Outlay Funds

REVENUES:	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Budget 2013-2014
<b>State Revenue</b>					
CO&DS distributed to district	\$ 297,831	\$ 312,568	\$ 331,646	\$ 315,989	\$ 310,000
Interest on undistributed CO&DS	26,830	27,559	25,885	21,610	20,000
PECO public education capital outlay	953,879	2,589,048	-	-	-
Charter school capital outlay	405,110	334,839	420,661	248,070	-
Other state sources	104,450	82,353	102,161	529,234	-
<b>Total State Revenue</b>	<b>1,788,100</b>	<b>3,346,367</b>	<b>880,353</b>	<b>1,114,903</b>	<b>330,000</b>
<b>Local Revenue</b>					
Ad valorem taxes	49,003,508	42,861,386	38,827,686	38,460,360	39,087,954
Sales tax	29,781,220	29,883,829	30,526,725	31,812,155	32,017,000
Interest income	1,127,524	311,234	129,295	113,347	-
Impact fees	4,840,676	3,213,229	4,892,107	583,005	500,000
Other local sources	1,247,187	63,858	1,635,874	131,703	-
<b>Total Local Revenue</b>	<b>86,000,115</b>	<b>76,333,536</b>	<b>76,011,687</b>	<b>71,100,570</b>	<b>71,604,954</b>
<b>TOTAL REVENUE</b>	<b>87,788,215</b>	<b>79,679,903</b>	<b>76,892,040</b>	<b>72,215,473</b>	<b>71,934,954</b>
<b>OTHER SOURCES OF FUNDS</b>					
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	197,578,769	133,796,551	90,372,351	65,328,709	56,641,818
Assigned Fund Balance	1,851,032	2,108,298	2,121,912	-	-
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 287,218,016</b>	<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>
<b>EXPENDITURES: (by object)</b>					
Library books	\$ 224,201	\$ 29	\$ 137,551	\$ -	\$ -
Audio visual materials	123,773	255,702	81,503	15,637	-
Buildings and fixed equipment	41,696,421	30,571,341	14,570,389	2,422,586	271,888
Furniture, fixtures, and equipment	9,780,120	14,107,525	8,119,423	4,023,003	4,516,104
Motor vehicles	-	40,701	20,201	35,597	4,116,030
Land	617,612	-	-	600	-
Improvements other than buildings	13,539,009	2,915,523	1,297,527	1,497,451	511,504
Remodeling and renovations	12,531,165	6,329,995	8,953,463	6,753,538	11,702,476
Computer software	1,525,756	706,813	389,893	71,900	26,369
COBI bonds dues & fees	1,197	1,251	855	1,227	-
<b>TOTAL EXPENDITURES</b>	<b>80,039,254</b>	<b>54,928,880</b>	<b>33,570,805</b>	<b>14,821,539</b>	<b>21,144,371</b>
Transfers	71,273,913	68,161,609	70,486,789	66,080,825	64,217,082
Restricted Fund Balance	133,796,551	90,372,351	62,520,792	56,641,818	43,215,319
Assigned Fund Balance	2,108,298	2,121,912	2,807,917	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 287,218,016</b>	<b>\$ 215,584,752</b>	<b>\$ 169,386,303</b>	<b>\$ 137,544,182</b>	<b>\$ 128,576,772</b>



## Special Revenue Fund - Food Service

	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Budget 2013-2014
<b>REVENUES</b>					
Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Through State	16,912,474	17,844,215	18,764,343	19,228,224	19,597,000
State	352,971	347,836	355,522	349,850	350,000
Local	7,344,991	6,649,617	6,104,537	5,734,720	5,644,000
<b>TOTAL REVENUES</b>	<b>24,610,436</b>	<b>24,841,668</b>	<b>25,224,402</b>	<b>25,312,794</b>	<b>25,591,000</b>
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	3,000	-	-
Beginning Fund Balances	5,119,002	7,162,326	9,234,990	9,854,012	11,607,145
<b>TOTAL REVENUE, OTHER</b>					
<b>SOURCES &amp; FUND BALANCES</b>	<b>\$ 29,729,438</b>	<b>\$ 32,003,994</b>	<b>\$ 34,462,392</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>
<b>EXPENDITURES</b>					
Salaries	\$ 7,503,284	\$ 7,276,833	\$ 7,394,362	\$ 7,081,197	\$ 8,000,000
Benefits	4,507,047	4,530,687	4,189,955	3,973,008	4,264,053
Purchased Services	854,779	824,078	981,224	1,016,034	1,413,360
Energy Services	92,725	101,201	100,700	103,926	125,000
Material & Supplies	8,750,483	9,088,518	9,769,437	9,658,812	10,835,116
Capital Project	139,913	244,046	1,457,694	1,067,569	2,534,317
Other Expenditures	718,881	703,641	715,008	659,115	640,000
<b>TOTAL EXPENDITURES</b>	<b>22,567,112</b>	<b>22,769,004</b>	<b>24,608,380</b>	<b>23,559,661</b>	<b>27,811,846</b>
Ending Fund Balance	7,162,326	9,234,990	9,854,012	11,607,145	9,386,299
<b>TOTAL EXPENDITURES,</b>					
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 29,729,438</b>	<b>\$ 32,003,994</b>	<b>\$ 34,462,392</b>	<b>\$ 35,166,806</b>	<b>\$ 37,198,145</b>



# 5-Year Summary

## Special Revenue-Federal Program-Other/Miscellaneous

	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Budget 2013-2014
<b>REVENUES</b>					
Federal Direct	\$ 325,686	\$ 323,806	\$ 272,554	\$ 4,700	\$ -
Federal Through State	77,136,206	84,221,520	42,548,315	40,118,982	45,830,674
State	-	-	-	-	-
Local	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>77,461,892</b>	<b>84,545,326</b>	<b>42,820,869</b>	<b>40,123,682</b>	<b>45,830,674</b>
Transfers In	-	-	-	-	-
Non-Revenue Sources	-	-	-	-	-
Beginning Fund Balances	-	-	-	-	-
<b>TOTAL REVENUE, OTHER</b>					
<b>SOURCES &amp; FUND BALANCES</b>	<b>\$ 77,461,892</b>	<b>\$ 84,545,326</b>	<b>\$ 42,820,869</b>	<b>\$ 40,123,682</b>	<b>\$ 45,830,674</b>
<b>EXPENDITURES</b>					
Salaries	\$ 48,261,002	\$ 52,787,686	\$ 22,140,556	\$ 21,041,113	\$ 28,378,740
Benefits	14,751,370	16,965,108	5,460,807	5,402,028	4,726,133
Purchased Services	8,171,671	7,948,338	10,166,084	6,748,127	6,657,693
Energy Services	12,453	16,519	16,803	13,666	11,540
Material & Supplies	1,600,413	1,507,028	1,758,081	1,122,115	2,220,863
Capital Project	650,016	1,561,164	993,948	3,438,726	1,366,454
Other Expenditures	4,014,967	3,759,483	2,284,590	2,357,908	2,469,251
<b>TOTAL EXPENDITURES</b>	<b>77,461,892</b>	<b>84,545,326</b>	<b>42,820,869</b>	<b>40,123,682</b>	<b>45,830,674</b>
Ending Fund Balance	-	-	-	-	-
<b>TOTAL EXPENDITURES,</b>					
<b>TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 77,461,892</b>	<b>\$ 84,545,326</b>	<b>\$ 42,820,869</b>	<b>\$ 40,123,682</b>	<b>\$ 45,830,674</b>



## Internal Service Funds

	Actuals 2009-2010	Actuals 2010-2011	Actuals 2011-2012	Actuals 2012-2013	Budget 2013-2014
<b>OPERATING REVENUES</b>					
Premium Revenue	\$ 5,525,254	\$ 5,401,888	\$ 5,174,917	\$ 7,031,914	\$ 6,581,768
Interest Income	45,537	18,652	6,907	21,606	-
<b>TOTAL OPERATING REVENUES</b>	<b>5,570,791</b>	<b>5,420,540</b>	<b>5,181,824</b>	<b>7,053,520</b>	<b>6,581,768</b>
Transfers In	-	-	-	-	-
Other Loss Recovery	15,452	18,514	-	-	-
Beginning Fund Balances	7,923,691	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 13,509,934</b>	<b>\$ 13,800,261</b>	<b>\$ 13,543,031</b>	<b>\$ 15,414,727</b>	<b>\$ 14,942,975</b>
<b>OPERATING EXPENSES:</b>					
Salaries	\$ 57,266	\$ 56,436	\$ 62,033	\$ 55,707	\$ 139,800
Employee Benefits	378,514	337,783	318,930	373,899	428,000
Purchased Services	3,786,931	3,740,411	3,718,767	4,727,990	4,770,000
Energy Supplies	-	-	-	-	-
Material and Supplies	626	796	4,601	156	1,000
Capital Outlay	-	18,504	-	-	-
Other Expenses	925,390	1,285,124	1,077,493	1,895,768	1,242,968
<b>TOTAL OPERATING EXPENSES</b>	<b>5,148,727</b>	<b>5,439,054</b>	<b>5,181,824</b>	<b>7,053,520</b>	<b>6,581,768</b>
Transfers Out	-	-	-	-	-
Ending Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 13,509,934</b>	<b>\$ 13,800,261</b>	<b>\$ 13,543,031</b>	<b>\$ 15,414,727</b>	<b>\$ 14,942,975</b>



# 3-Year Forecast

## General Fund Assumptions:

The revenue projections for this 3-Year period are based on the following assumptions:

- Federal – remains constant
- State - based on a 2% increase in FEFP funding
- Local – based on level funding
- Transfers - reduced by \$2.0 million each year

The expenditure projections for this 3-year period are based on a combination of historical trends and estimates of actual expenditures by object.

- Salaries – 0% increase each year. Assumed the same number of teachers as 2013-14. Salaries and Benefits were adjusted to balance the budget in 2014-15 through 2016-17.
- FICA – 7.65%
- Health Insurance – 10% increase in each of the three years
- Retirement Rate – 6.95% rate over the 3-Year period
- Life Insurance – 0.254% rate over the 3-Year period
- All other objects – based on historical trends or prior year actuals

## Debt Service Fund Assumptions:

- The State CO&DS book entry will match the debt payments schedule
- Transfers from Capital - The transfer will only be for the amounts required to meet payment requirements or bond covenants
- No new debt is anticipated during the next 3 years

## Capital Outlay Fund Assumptions:

- CO&DS & COBI BONDS - Occur as we are notified of growth and bonding potential
- PECO - Due to current legislative action nothing is projected
- Property Tax (1.500 mills) - 2013-14 based on the certified property tax roll and 2014-15 projects 0% growth with 1% growth projected for 2015-16. All years use the 1.500 capital outlay millage and a collection rate of 96%
- Impact Fee - Due to a School Board decision school impact fees were stopped until January 2013. Thus, only \$500,000 is projected for 2013-14 and \$1.5 million for 2014-15 and \$3 million for 2015-16
- Half-Cent Sales Tax – Projecting 1% growth in each 2013-14, 2014-15, and 2015-16
- Estimated Interest - Due to low interest rates and cash flow balances, no estimate made for this period
- All other funding sources - Estimated when known and measurable



## Special Revenue Fund-Other/Miscellaneous Assumptions

- Federal revenues decreased as the Race to the Top program is ending.
- All other objects – based on historical trends

## Special Revenue Fund-Food Service Assumptions:

The revenue projections for this 3-Year period are based on the following assumptions:

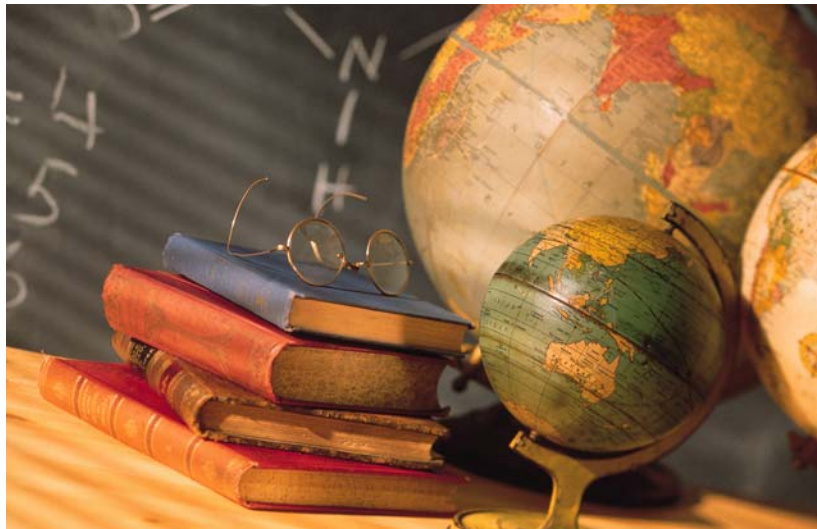
- Federal – estimated based on 3-Year trend
- State - based on level funding
- Local – increased 1% each year over the 3-year period

The expenditure projections for this 3-Year period are based on a combination of historical trends and estimates of actual expenditures by object.

- Salaries – based on a 3-Year trend
- FICA – 7.65%
- Health Insurance –10% increase in each of the three years
- Retirement Rate – 6.95% rate over the 3-Year period
- Life Insurance – 0.254% rate over the 3-Year period
- All other objects – based on a 3-Year average

## Internal Service Fund Assumptions:

- Revenue and expenditures are based on a 3-Year trend



# 3-Year Forecast

## General Fund

	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>REVENUES</b>				
Federal	\$ 2,145,000	\$ 3,348,448	\$ 2,145,000	\$ 3,348,448
State	246,212,690	252,136,944	257,179,683	262,323,276
Local	154,913,160	154,913,160	155,913,160	156,868,715
<b>TOTAL REVENUES</b>	<b>403,270,850</b>	<b>410,398,552</b>	<b>415,237,843</b>	<b>422,540,439</b>
Transfers from Capital Projects	12,950,000	10,950,000	8,950,000	6,950,000
Other Financing Sources	-	-	-	-
Beginning Fund Balances	49,401,111	23,939,850	14,672,224	13,384,466
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 465,621,961</b>	<b>\$ 445,288,402</b>	<b>\$ 438,860,066</b>	<b>\$ 442,874,905</b>
<b>EXPENDITURES</b>				
Salaries	\$ 266,558,857	\$ 262,255,857	\$ 251,947,681	\$ 248,614,348
<b>Benefits:</b>				
Retirement	17,523,652	18,226,782	17,510,364	17,278,697
FICA	19,058,504	20,062,573	19,273,998	19,018,998
Health	45,216,220	49,398,811	54,338,692	59,772,562
Life	622,003	603,342	583,342	563,342
Other Benefits	2,284,801	1,825,375	1,843,628	1,862,065
<b>Total Benefits</b>	<b>84,705,180</b>	<b>90,116,883</b>	<b>93,550,024</b>	<b>98,495,663</b>
Purchased Services	50,344,714	47,168,602	48,368,602	49,568,602
Energy Services	14,595,084	12,471,346	12,596,059	12,722,020
Material & Supplies	18,741,632	11,936,843	12,533,685	13,160,369
Capital Project	1,739,616	1,186,391	848,781	652,881
Other Expenditures	4,997,028	5,480,256	5,630,767	5,472,858
<b>TOTAL EXPENDITURES</b>	<b>441,682,111</b>	<b>430,616,178</b>	<b>425,475,600</b>	<b>428,686,741</b>
Transfers to Food Service				
Ending Fund Balances	23,939,850	14,672,224	13,384,466	14,188,164
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 465,621,961</b>	<b>\$ 445,288,402</b>	<b>\$ 438,860,066</b>	<b>\$ 442,874,905</b>





## Debt Service

REVENUES:	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>State sources:</b>				
CO&DS Withheld for SBE/COBI Bonds	\$ 1,963,300	\$ 1,972,050	\$ 1,971,550	\$ 1,977,050
<b>Total state sources</b>	<b>1,963,300</b>	<b>1,972,050</b>	<b>1,971,550</b>	<b>1,977,050</b>
<b>Local sources:</b>				
District Interest and Sinking Taxes	-	-	-	-
<b>Total local sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>1,963,300</b>	<b>1,972,050</b>	<b>1,971,550</b>	<b>1,977,050</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers from Capital Fund	51,267,082	51,273,646	51,270,871	30,669,295
Restricted Fund Balance	21,486,307	22,074,142	22,637,840	23,257,100
<b>Total other sources</b>	<b>72,753,389</b>	<b>73,347,788</b>	<b>73,908,711</b>	<b>53,926,395</b>
<b>TOTAL REVENUE, OTHER SOURCES TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 74,716,689</b>	<b>\$ 75,319,838</b>	<b>\$ 75,880,261</b>	<b>\$ 55,903,445</b>
<b>EXPENDITURES: (by object)</b>				
Redemption of Principal	\$ 34,005,000	\$ 35,620,000	\$ 37,240,000	\$ 19,432,500
Interest	18,637,547	17,061,998	15,383,161	13,213,845
Dues and Fees	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>52,642,547</b>	<b>52,681,998</b>	<b>52,623,161</b>	<b>32,646,345</b>
<b>OTHER USES OF FUNDS:</b>				
Restricted Fund Balance	22,074,142	22,637,840	23,257,100	23,257,100
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 74,716,689</b>	<b>\$ 75,319,838</b>	<b>\$ 75,880,261</b>	<b>\$ 55,903,445</b>



# 3-Year Forecast

## Capital Fund

REVENUES	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>State sources:</b>				
CO&DS distributed to district	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
Interest on undistributed CO&DS	20,000	20,000	20,000	20,000
PECO	-	-	-	-
Other state sources	-	-	-	-
<b>Total state sources</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Local sources:</b>				
Ad valorem taxes	39,087,954	39,087,954	39,478,834	39,873,622
Sales tax	32,017,000	32,337,170	32,660,542	16,493,574
Interest income	-	-	-	-
Impact fees	500,000	1,500,000	3,000,000	3,000,000
Sale of Property & other local Revenue	-	-	-	-
<b>Total local sources</b>	<b>71,604,954</b>	<b>72,925,124</b>	<b>75,139,376</b>	<b>59,367,196</b>
<b>TOTAL REVENUE</b>	<b>71,934,954</b>	<b>73,255,124</b>	<b>75,469,376</b>	<b>59,697,196</b>
<b>OTHER SOURCES OF FUNDS:</b>				
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Restricted Fund Balance	56,641,818	43,215,319	42,114,547	45,730,802
Assigned Fund Balance	-	-	-	-
<b>Total other sources</b>	<b>56,641,818</b>	<b>43,215,319</b>	<b>42,114,547</b>	<b>45,730,802</b>
<b>TOTAL REVENUE, OTHER SOURCES &amp; FUND BALANCES</b>	<b>\$ 128,576,772</b>	<b>\$ 116,470,443</b>	<b>\$ 117,583,923</b>	<b>\$ 105,427,998</b>
<b>EXPENDITURES (by category)</b>				
New Construction	\$ -	\$ -	\$ -	\$ 500,000
Projects at Existing Schools & Facilities	4,750,000	4,950,000	4,950,000	4,950,000
Facilities Management	1,000,000	1,000,000	1,000,000	1,000,000
Technology	3,000,000	3,000,000	3,000,000	3,000,000
System Wide Equipment and Vehicles	500,000	500,000	500,000	500,000
Buses	4,116,030	3,125,000	3,125,000	3,125,000
Projects in Progress	7,778,341	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,144,371</b>	<b>12,575,000</b>	<b>12,575,000</b>	<b>13,075,000</b>
<b>TRANSFERS OUT:</b>				
To General Fund	12,950,000	10,507,250	8,007,250	5,507,250
To Debt Service Funds	51,267,082	51,273,646	51,270,871	30,669,295
<b>TOTAL TRANSFERS</b>	<b>64,217,082</b>	<b>61,780,896</b>	<b>59,278,121</b>	<b>36,176,545</b>
<b>Restricted Fund Balance</b>	<b>43,215,319</b>	<b>42,114,547</b>	<b>45,730,802</b>	<b>56,176,453</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 128,576,772</b>	<b>\$ 116,470,443</b>	<b>\$ 117,583,923</b>	<b>\$ 105,427,998</b>



## Special Revenue-Food Service

	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>REVENUES</b>				
Federal	\$ 19,597,000	\$ 20,289,004	\$ 20,861,228	\$ 21,433,451
State	350,000	350,000	350,000	350,000
Local	5,644,000	5,700,440	5,757,444	5,815,019
<b>TOTAL REVENUES</b>	<b>25,591,000</b>	<b>26,339,444</b>	<b>26,968,672</b>	<b>27,598,470</b>
Transfers In	-	-	-	-
Beginning Fund Balances	11,607,145	9,386,299	9,563,912	9,602,129
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 37,198,145</b>	<b>\$ 35,725,743</b>	<b>\$ 36,532,585</b>	<b>\$ 37,200,600</b>
<b>EXPENDITURES</b>				
Salaries	\$ 8,000,000	\$ 7,902,182	\$ 8,087,816	\$ 8,273,449
<b>Benefits:</b>				
Retirement	375,000	549,202	562,103	575,005
FICA	550,000	604,517	618,718	632,919
Health	3,200,000	3,293,369	3,622,706	3,984,977
Life	18,000	20,072	20,543	21,015
Other Benefits	121,053	100,052	103,341	108,149
<b>Total Benefits</b>	<b>4,264,053</b>	<b>4,567,211</b>	<b>4,927,411</b>	<b>5,322,063</b>
Purchased Services	1,413,360	1,136,873	1,188,755	1,246,329
Energy Services	125,000	109,875	112,934	115,936
Material & Supplies	10,835,116	10,087,788	10,193,906	10,372,270
Capital Project	2,534,317	1,686,527	1,762,804	1,994,549
Other Expenditures	640,000	671,374	656,830	656,068
<b>TOTAL EXPENDITURES</b>	<b>27,811,846</b>	<b>26,161,831</b>	<b>26,930,455</b>	<b>27,980,666</b>
Ending Fund Balances	9,386,299	9,563,912	9,602,129	9,219,934
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 37,198,145</b>	<b>\$ 35,725,743</b>	<b>\$ 36,532,585</b>	<b>\$ 37,200,600</b>



# 3-Year Forecast

## Special Revenue-Other/Miscellaneous

	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>REVENUES</b>				
Federal	\$ 45,830,674	\$ 40,445,790	\$ 40,857,671	\$ 41,273,819
State	-	-	-	-
Local	-	-	-	-
<b>TOTAL REVENUES</b>	<b>45,830,674</b>	<b>40,445,790</b>	<b>40,857,671</b>	<b>41,273,819</b>
Transfers In	-	-	-	-
Beginning Fund Balances	-	-	-	-
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 45,830,674</b>	<b>\$ 40,445,790</b>	<b>\$ 40,857,671</b>	<b>\$ 41,273,819</b>
<b>EXPENDITURES</b>				
Salaries	\$ 28,378,740	\$ 27,030,129	\$ 27,300,430	\$ 27,573,434
Benefits	4,726,133	3,108,468	3,146,975	3,186,015
Purchased Services	6,657,693	5,502,851	5,557,880	5,613,458
Energy Services	11,540	11,471	11,585	11,701
Material & Supplies	2,220,863	1,980,845	2,000,653	2,020,660
Capital Project	1,366,454	693,945	700,885	707,893
Other Expenditures	2,469,251	2,118,082	2,139,263	2,160,656
<b>TOTAL EXPENDITURES</b>	<b>45,830,674</b>	<b>40,445,790</b>	<b>40,857,671</b>	<b>41,273,819</b>
Ending Fund Balances	-	-	-	-
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 45,830,674</b>	<b>\$ 40,445,790</b>	<b>\$ 40,857,671</b>	<b>\$ 41,273,819</b>



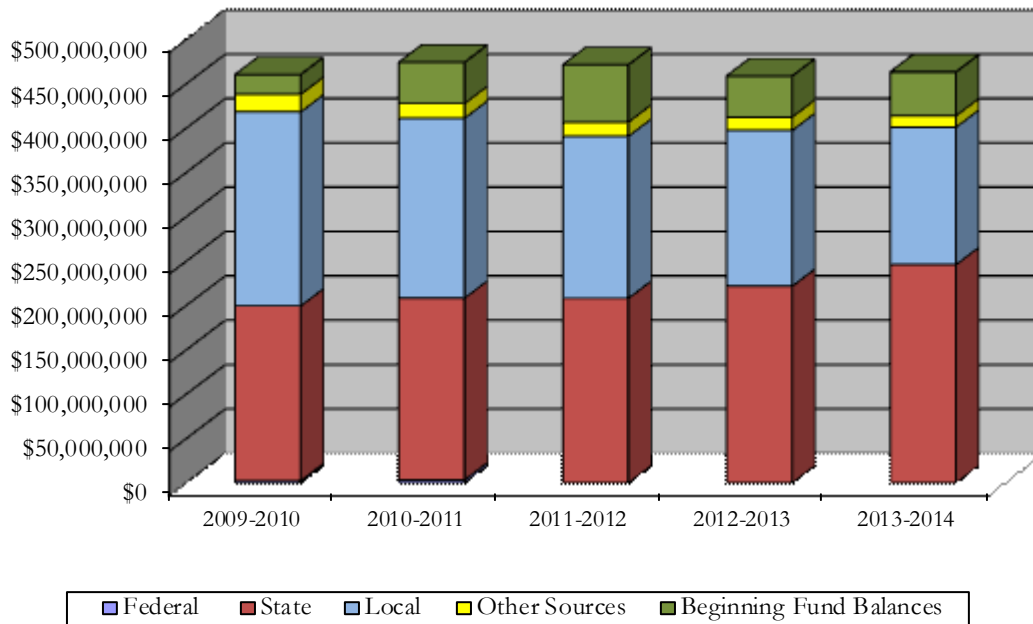
## Internal Service Funds

	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017
<b>OPERATING REVENUES</b>				
Premium Revenue	\$ 6,581,768	\$ 7,499,599	\$ 7,669,717	\$ 7,505,445
Interest Income	-	18,676	2,597	10,497
<b>TOTAL OPERATING REVENUES</b>	<b>6,581,768</b>	<b>7,518,275</b>	<b>7,672,315</b>	<b>7,515,942</b>
Transfers In	-	-	-	-
Other Loss Recovery	-	-	-	-
Beginning Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL REVENUE, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 14,942,975</b>	<b>\$ 15,879,482</b>	<b>\$ 16,033,522</b>	<b>\$ 15,877,149</b>
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 139,800	\$ 57,330	\$ 163,614	\$ 85,902
Employee Benefits	428,000	379,653	482,680	399,605
Purchased Services	4,770,000	5,049,975	5,456,819	5,171,307
Energy Supplies	-	-	-	-
Material and Supplies	1,000	1,211	(1,682)	1,844
Capital Outlay	-	-	-	-
Other Expenses	1,242,968	2,030,106	1,570,885	1,857,285
<b>TOTAL OPERATING EXPENSES</b>	<b>6,581,768</b>	<b>7,518,275</b>	<b>7,672,315</b>	<b>7,515,942</b>
Transfers Out	-	-	-	-
Ending Fund Balances	8,361,207	8,361,207	8,361,207	8,361,207
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCES</b>	<b>\$ 14,942,975</b>	<b>\$ 15,879,482</b>	<b>\$ 16,033,522</b>	<b>\$ 15,877,149</b>



# 5-Year Sources of Funds

## General Fund Sources

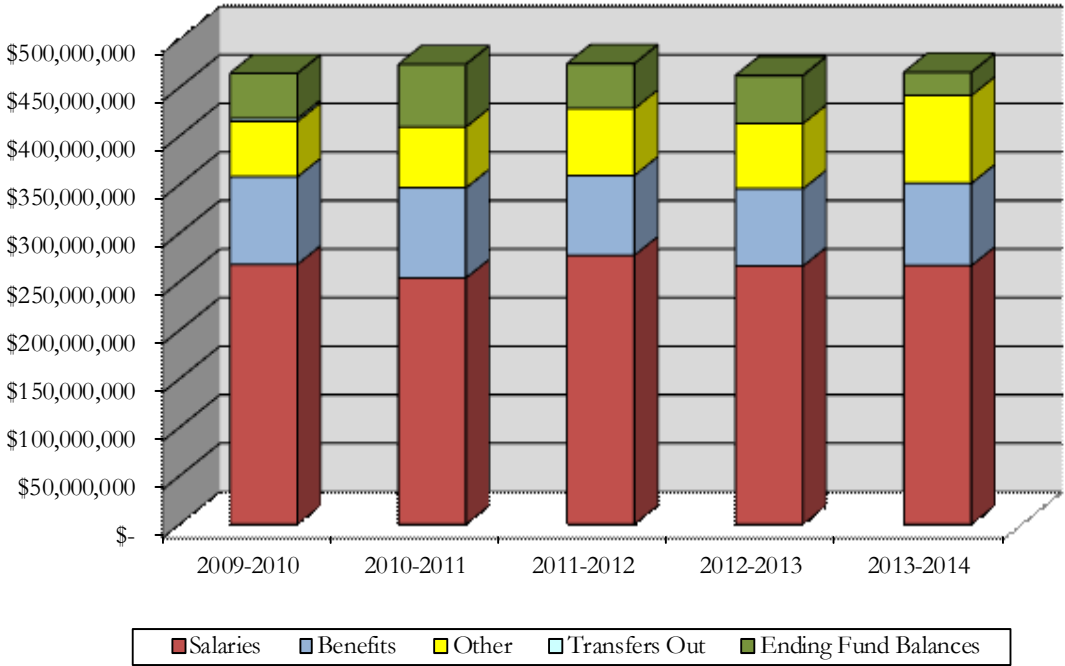


The largest source of General Fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small amount from grants and indirect cost reimbursement. The other sources of revenue include a transfer from capital funds to assist in covering the cost of maintenance and a transfer for property and casualty insurance costs. The smallest portion of revenue is received from the Federal Government. These revenues include Medicaid and ROTC.

Over the 5-year period, federal revenue has remained constant. There have been many factors affecting state revenues. The state revenue increased 20% over this period with the majority of that due to the switch in the portion of FEFP funding coming from the state, with that being provided locally. Less is now provided locally due to the declining property values in Volusia County. From the beginning of 2007-08 until the end of 2012-13, Volusia County Schools lost \$80.1 million in FEFP revenue. For 2013-14 the FEFP increase by \$17 million, however all of the increase was earmarked for teacher salary increases and an increase in the retirement rate. Locally, the tax base has declined from \$33.6 billion certified in 2008 to \$27.1 billion in 2013. The millages during this same time period have increased from 7.805 mills to 7.358 mills. These two factors together resulted in a 33.4% decrease in local revenue.



## General Fund Uses



For presentation purposes, this graph groups expenditures into the three major categories: salaries, benefits, and other expenses. The ending fund balance includes non-spendable, restricted, committed, assigned and unassigned fund balances. The majority of the budget, about 79.5% is for employee compensation. Over the past five years, salary increases have totaled 3.58%. Health insurance is included in the benefit category and has increased 16%. The retirement rate also decreased from 9.85% to 6.95%.

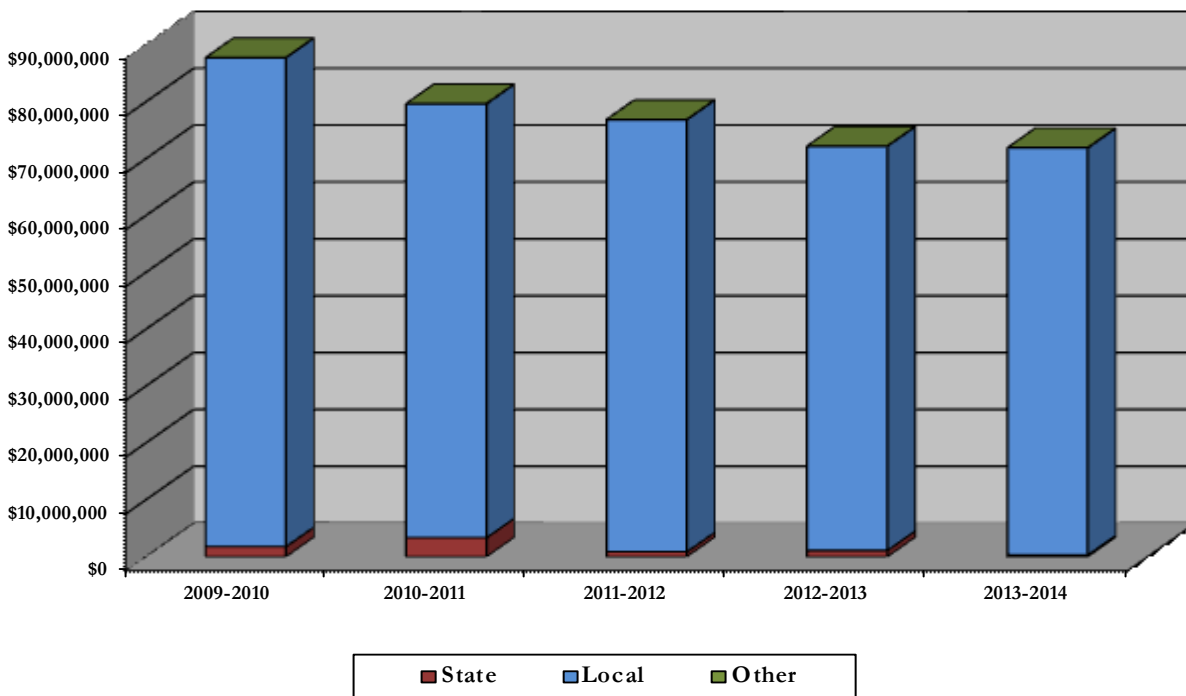
The other category includes purchased services, materials and supplies, utility costs, capital outlay, and other expenses, such as substitutes and dues and fees. During the 5-year period, this category has grown by 71%. The majority of the increase over the 5-year period was in the purchased services category. Purchased services expenditures have grown from \$29.6 million to \$50.3 million due to the opening of several new charter schools, increased enrollment at existing charter schools and privatization of custodial maintenance.





# 5-Year Sources of Funds

## Capital Fund Sources



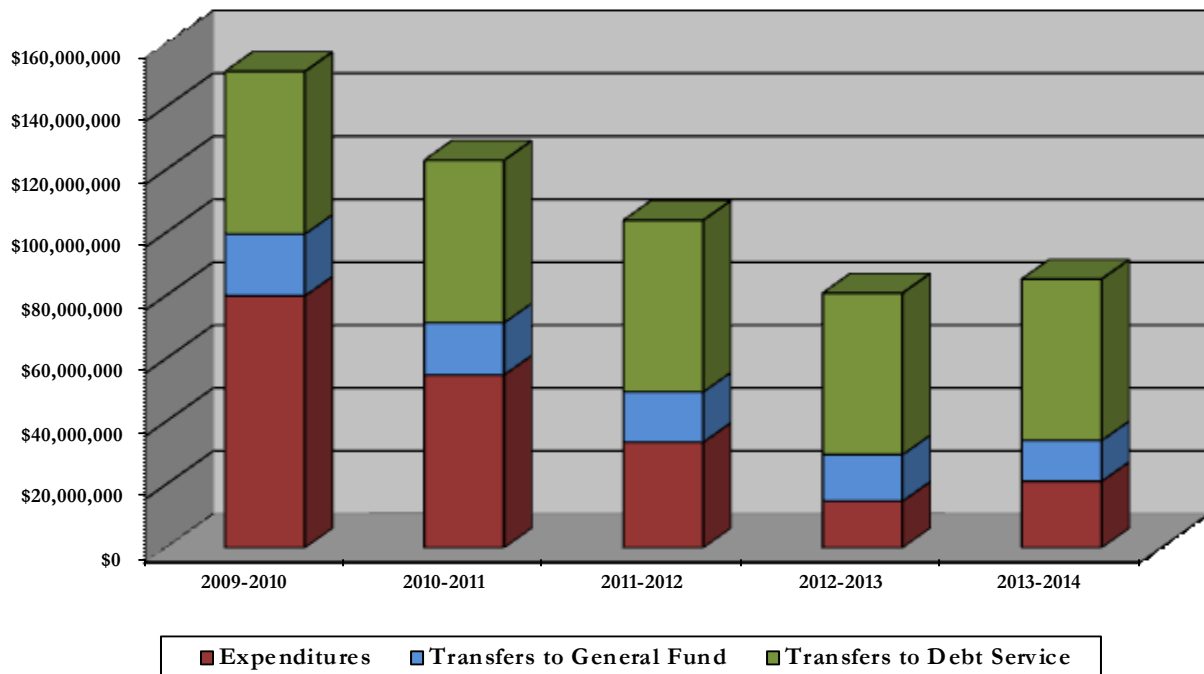
State sources of funds for capital projects are Capital Outlay and Debt Service (CO&DS), derived from a portion of motor vehicle license tax revenues. This source only generates \$300,000 to \$400,000 per year. The other State source is Public Education Capital Outlay (PECO), derived from the gross receipts tax on utilities. The State Legislature decides each year how much they will allocate. The Legislature has made no allocation to K-12 public schools for the third year in a row. Due to this, PECO has been removed from the 5-Year revenue plan until the Legislature makes another allocation.

The major local source of funds for capital projects are from capital outlay ad valorem taxes. The certified tax rolls dropped for several years but now has started to rebound to the 2006 levels. In 1990, the Legislature capped the ad valorem tax levy for capital outlay at two mills. In 2009, the Legislature transferred 0.25 mills to the operating fund. In 2010, they transferred another 0.25 mills for a total loss to the capital funds of 0.50 mills. In addition, in 2001, the voters of Volusia County approved a half-cent sales tax for fifteen years to fund a 10-Year construction program for identified educational facilities that were School Board approved. Due to the economic down turn in Florida, the sales tax collections have been less than originally expected for the last several years. Interest on unspent capital outlay funds and school impact fees are additional local capital outlay funds and or that constitute a small portion of the budget. Interest revenue has been removed from the 5-Year plan due to the uncertainty of the capital fund balances and impact fees have been eliminated in fiscal year 2013 due to a School Board decision to try and help the economy recover and settle a legal battle with the Home Builders Association.

Other funding sources available are from the issuance of debt, Certificates of Participation (COPs) and Sales Tax Revenue Bonds. No additional debt issues are anticipated during this next 5-Year plan.



## Capital Fund Uses



The use of capital outlay funds can be grouped into three major components: expenditures, transfers to general fund, and transfers to debt service.

Primarily, expenditures are for buildings, fixed equipment, remodeling, and renovations. Improvements, other than buildings, are generally related to construction projects as is the largest portion of the furniture, fixtures, and equipment. Land purchases are either directly related to new construction or are for land banking for future needs. The District strives to maintain a reasonable replacement cycle for technology to maintain high quality curriculum content, instructional management tools, and professional development that are personalized to the teachers, students and administrators. The District is committed to providing safe and reliable transportation for our students by continuing to monitor the life cycle of our bus fleet.

Transfers to the general fund are for state qualified expenditures for maintenance of existing buildings and equipment and certain capital projects that are disbursed through the general fund. As our schools age, the cost of repairs and maintenance continue to rise. The transfer for maintenance is the major portion of the transfer to the general fund, but the transfer also includes amounts paid for equipment leases and property insurance to protect our building assets. Due to the economic downturn and the limited capital funds to support the maintenance function, the District has started to reduce the transfer to the general fund on the 5-year plan.

Transfers for debt service are used for payments on Certificates of Participation (COPs) and Sales Tax Bonds. The COPs payments are primarily funded from the capital outlay ad valorem tax (1.500 mills). A portion of these payments are also funded from the school impact fees and sales tax proceeds, where applicable. The statutory limit for COPs payments from the capital millage is 75% (1.125 mills) of the projected capital millage. The Sales Tax Bond payments are made from sales tax proceeds.



# 5-Year Fund Balance Summary

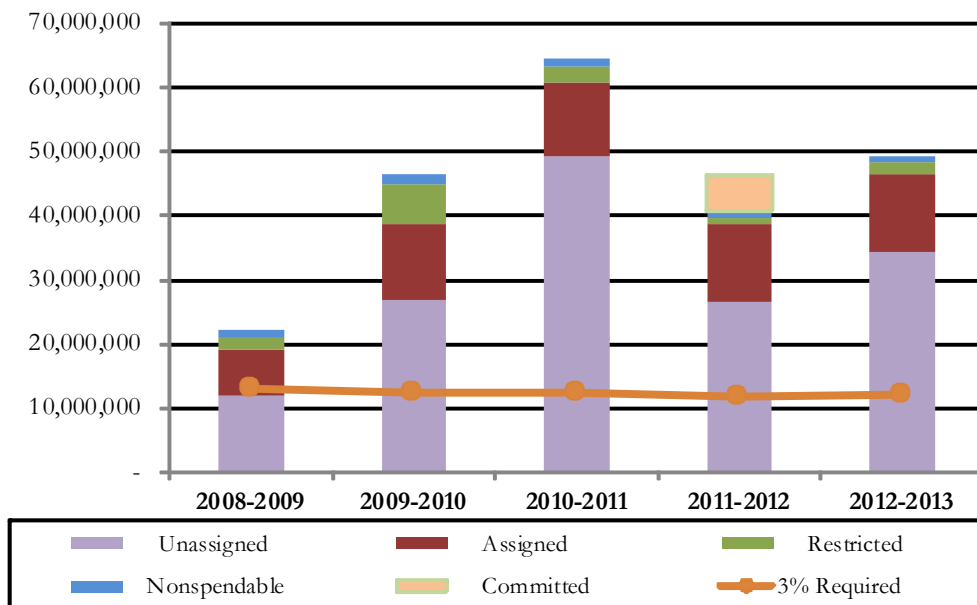
## General Fund

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Nonspendable	\$ 1,301,033	\$ 1,520,218	\$ 1,388,556	\$ 1,289,062	\$ 1,205,740
Restricted	1,699,856	6,311,986	2,321,758	899,163	1,755,206
Committed	-	-	-	5,410,429	-
Assigned	7,265,663	11,547,648	11,542,671	11,925,441	12,201,537
Unassigned	11,968,210	27,045,582	49,232,328	26,696,378	34,238,628
<b>Total General Fund</b>	<b>\$ 22,234,762</b>	<b>\$ 46,425,434</b>	<b>\$ 64,485,313</b>	<b>\$ 46,220,473</b>	<b>\$ 49,401,111</b>

\*The District implemented GASB 54 for the fiscal year ended June 30, 2010. The fund balances from the prior fiscal years were restated for comparison purposes.

Over the past five years, the General Fund total fund balance increased by \$27.2 million. The first major increase occurred in 2010 when the Board instituted fund balance policy 722, which requires the district to maintain a minimum 3 percent unreserved fund balance with the desirability of 5 percent. Some other key factors were an increase in unexpended project balances, unanticipated additional property tax and medicaid revenue, and operational savings in electricity and diesel fuel. In 2011, the fund balance increased \$18.1 million primarily due to the Education Jobs Fund (EJF) Act which totalled \$12.4 million and operational savings in electricity and maintenance costs. The 2012 fund balance decreased \$18.3 million primarily due to the use of \$12.4 million accumulated in the prior fiscal year when the Education Jobs Fund was used to pay the salaries and benefits of teachers, school administrators, and other essential school-based staff normally paid from unrestricted general fund dollars. In 2013 the fund balance grew by \$3.2 million.

## 5-Year Fund Balance



# *Informational Section*



# FEFP Revenue

The Florida Education Finance Program (FEFP) is the funding formula adopted by the Florida Legislature in 1973 to allocate funds appropriated by the Legislature for public school operations. The FEFP implements the constitutional requirement of a uniform system of free public education and is an allocation model based on individual student participation in educational programs. In order to ensure equitable funding, the FEFP takes into account:

- The local property tax base
- Costs of education programs
- Cost of living (district cost differential or DCD)
- Sparsity of student population

The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors to obtain weighted FTE's. Weighted FTE's are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and the Exceptional Student Education Guaranteed Allocation.

Scholarship payments for education provided by private schools are available pursuant to the provisions of two programs:

- (1) **John M. McKay Scholarships for Students with Disabilities Program** - This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FTE surveys in order to be eligible. Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.
- (2) **Florida Tax Credit Scholarships** - These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced-price school lunches under the National School Lunch Act. In accordance with Section 1002.395, Florida Statutes (F.S.), up to \$286 million in tax credits for participating corporation is authorized for 2013-14. In order to be eligible for Florida tax credit scholarships, a student must have been reported for funding in a school district during the prior October and February surveys or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous school year.



## 2013-2014 Volusia FEFP Calculation

FTE Students	x	Program Weights	x	Weighted FTE Students	x	Base Student Allocation (BSA)	x	District Cost Differential (DCD)	=
Volusia 59,941.54				Volusia 65,231.65		Volusia 3,752.30		Volusia 0.9683	

Base Funding	+	Declining Enrollment Allocation	+	0.748 Compression Adjustment	+	0.250 Compression Adjustment	+	DJJ Supplemental Allocation	+
Volusia \$237,009,552		Volusia \$691,682		Volusia \$3,595,294		Volusia \$0		Volusia \$193,815	

Proration to Available Funds	+	Safe Schools	+	Reading Allocation	+	Supplemental Academic Instruction	+	ESE Guaranteed Allocation	+
Volusia \$(52,491)		Volusia \$1,589,437		Volusia \$2,731,402		Volusia \$16,076,784		Volusia \$22,068,792	

Teachers Lead	+	Student Transp.	+	Instructional Materials	+	Virtual Education Contribution	+	Teacher Salary Increases	=
Volusia \$1,022,261		Volusia \$10,024,622		Volusia \$4,835,008		Volusia \$118,780		Volusia \$10,347,048	

Gross State, Local, and Federal FEFP	-	Required Local Effort	=	Net State FEFP	+	School Recognition	+	Class Size Reduction	=
Volusia \$310,251,986		Volusia \$132,768,752		Volusia \$177,483,234		Volusia \$2,264,763		Volusia \$64,769,411	

**Volusia's Total State Funding \$244,517,408**

Based on 2nd FEFP Calculation



# FEFP Revenue Summary

	2012-2013 4th Calc	2013-2014 2nd Calculation	4th Calc vs 2nd Calc
<b>Formula Components</b>			
Unweighted FTE	61,052.46	59,941.54	(1,110.92)
Weighted FTE	66,379.15	65,231.65	(1,147.50)
Base Student Allocation	3,582.98	3,752.30	169.32
District Cost Differential	0.9672	0.9683	0.0011
School Taxable Value	26,524,504,827	27,144,412,805	619,907,978
Required Local Effort Millage	5.368	5.095	(0.273)
Discretionary Millage	0.748	0.748	-
Prior Period Funding Adj.	0.022	0.015	(0.007)
0.25 critical needs millage	0.250	-	(0.250)
<b>Total Millage</b>	<b>6.388</b>	<b>5.858</b>	<b>-0.530</b>
WFTE x BSA x DCD	\$ 230,034,174	\$ 237,009,552	\$ 6,975,378
ESE Guaranteed Allocation	22,353,726	22,068,792	(284,934)
Compression Adjustment - 0.748 mills	3,597,821	3,595,294	(2,527)
Critical Operating Millage Compression - 0.25 mills	1,202,123	-	(1,202,123)
Dedining Enrollment Allocation	317,861	691,682	373,821
Safe Schools	1,615,060	1,589,437	(25,623)
Reading Instruction	2,773,088	2,731,402	(41,686)
Supplemental Academic Instruction	16,272,502	16,076,784	(195,718)
Teacher Salary Increases	-	10,347,048	10,347,048
DJJ Supplemental Funding	207,183	193,815	(13,368)
Student Transportation	9,895,808	10,024,622	128,814
Instructional Materials	4,642,885	4,835,008	192,123
Teacher Classroom Supply Assistance	736,023	1,022,261	286,238
Proration to available funds	(1,095,212)	(52,491)	1,042,721
Virtual Education Contribution	112,271	118,780	6,509
<b>Total FEFP</b>	<b>292,665,313</b>	<b>310,251,986</b>	<b>17,586,673</b>
<b>Required Local Effort Taxes</b>	<b>(136,688,200)</b>	<b>(132,768,752)</b>	<b>3,919,448</b>
<b>Total State FEFP</b>	<b>155,977,113</b>	<b>177,483,234</b>	<b>21,506,121</b>
<b>Categoricals</b>			
Class-size Reduction	65,771,127	64,769,411	(1,001,716)
<b>Total Categorical Funding</b>	<b>65,771,127</b>	<b>64,769,411</b>	<b>(1,001,716)</b>
Lottery	-	-	-
School Recognition	2,264,763	2,264,763	-
<b>Total State Funding</b>	<b>224,013,003</b>	<b>244,517,408</b>	<b>20,504,405</b>
<b>Local Funding</b>			
Total Required Local Effort	136,688,200	132,768,752	(3,919,448)
Discretionary Local Effort	19,046,716	19,491,860	445,144
<b>Total Local Funding</b>	<b>155,734,916</b>	<b>152,260,612</b>	<b>(3,474,304)</b>
<b>Total Funding</b>	<b>\$ 379,747,919</b>	<b>\$ 396,778,020</b>	<b>\$ 17,030,101</b>
Budgeted Funding Per Student	\$ 6,220.03	\$ 6,619.42	





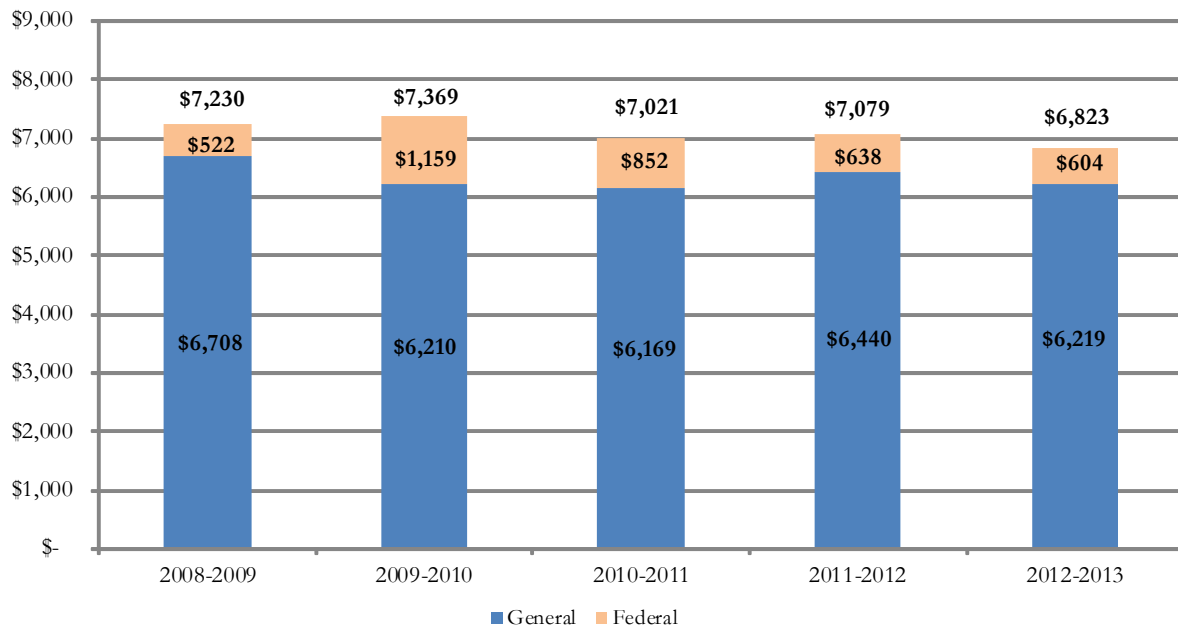
# Expenditures Per FTE

## General Fund and Federal Fund Expenditure per FTE

	Unweighted FTE	General Fund	General Fund per FTE	Federal Fund	Federal Fund per FTE	Total per FTE
2008-2009	62,964.81	\$422,395,964	\$ 6,708.44	\$ 32,842,287	\$ 521.60	\$ 7,230.04
2009-2010	62,060.65	\$385,393,328	\$ 6,209.95	\$ 71,935,683	\$ 1,159.12	\$ 7,369.07
2010-2011	61,410.23	\$378,829,357	\$ 6,168.83	\$ 52,323,897	\$ 852.04	\$ 7,020.87
2011-2012	61,402.83	\$395,459,152	\$ 6,440.41	\$ 39,200,265	\$ 638.41	\$ 7,078.82
2012-2013	61,055.91	\$379,676,068	\$ 6,218.50	\$ 36,898,946	\$ 604.35	\$ 6,822.85

Source: Cost Report

## Expenditures per FTE Student



Source: District Annual Cost Report

Note: 'FTE' is Full Time Equivalent student (see glossary)

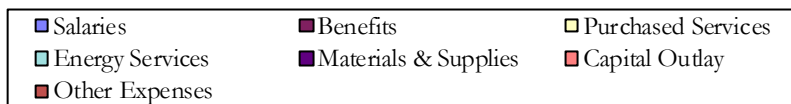
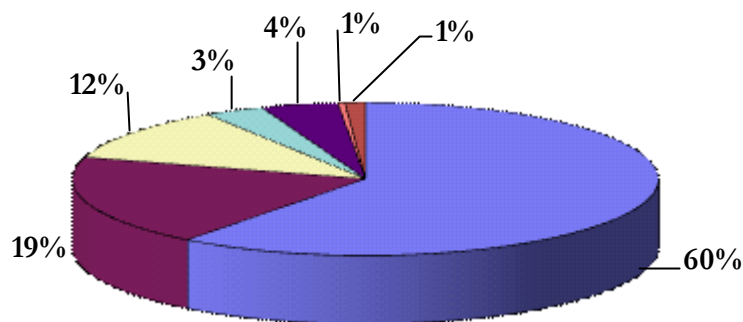


# Object Summary

## General Fund 2013-2014

Object	Description	Amount
100	Salaries	\$ 266,558,857
200	Benefits	84,705,180
300	Purchased Services	50,344,714
400	Energy Services	14,595,084
500	Materials & Supplies	18,741,632
600	Capital Outlay	1,739,616
700	Other Expenses	4,997,027
900	Transfers	-
<b>Total</b>		<b>\$ 441,682,111</b>

### Object Summary



Personnel costs represent the largest expenditure category for the District at 79% (salaries and benefits combined)

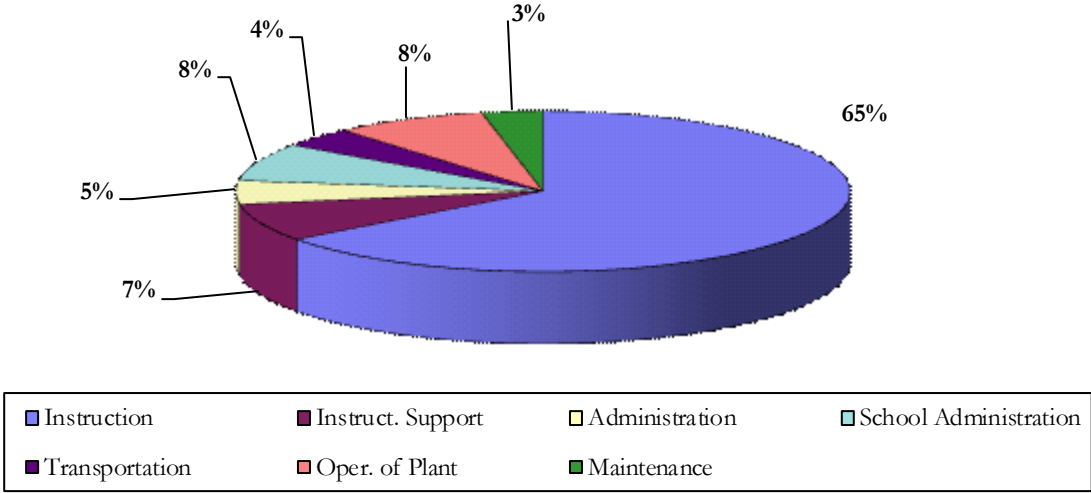


# Function Summary

## General Fund 2013-2014

Function	Description	Amount
5000	Instruction	\$ 284,357,179
6100	Pupil Personnel Services - Administration	15,764,848
6200	Instructional Media Services	6,365,535
6300	Instructional and Curriculum Development	6,619,076
6400	Instructional Staff Training Services	1,185,026
6500	Instructional Related Technology	3,667,723
7100	School Board	664,603
7200	General Administration (Superintendent's Office)	1,608,138
7300	School Administration	33,753,513
7400	Facilities Acquisition and Construction	977,663
7500	Fiscal Services	2,551,477
7700	Central Services	7,184,123
7800	Pupil Transportation Services	17,361,138
7900	Operation of Plant	35,475,233
8100	Maintenance of Plant	14,083,114
8200	Administrative Technology Services	7,717,023
9100	Community Services	2,346,699
9200	Debt Service	-
9700	Budgeted Transfer of Funds	-
<b>Total</b>		<b>\$ 441,682,111</b>

**Function Summary**

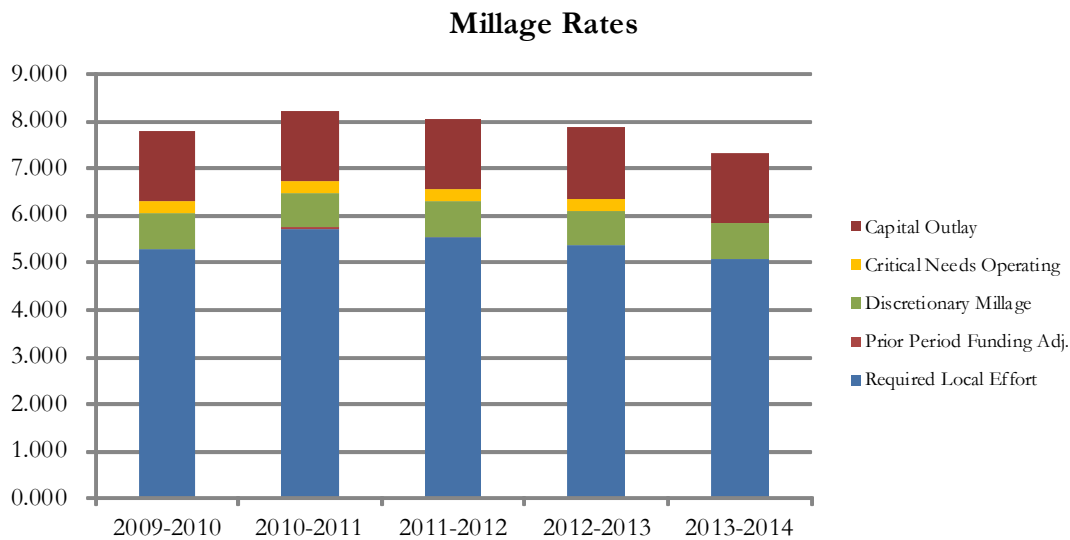


More than three-quarters of the budget is allocated to the direct benefit of students (Instruction, Inst. Support, and Transportation combined).



# Millage Rates

Millage	2009-10	2010-11	2011-12	2012-13	2013-14
Required Local Effort	5.307	5.698	5.551	5.368	5.095
Prior Period Funding Adj.	0.000	0.041	0.014	0.022	0.015
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Add'l Discretionary Millage	0.000	0.000	0.000	0.000	0.000
Critical Needs Operating	0.250	0.250	0.250	0.250	0.000
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>7.805</b>	<b>8.237</b>	<b>8.063</b>	<b>7.888</b>	<b>7.358</b>



A mill represents one thousandth of a dollar

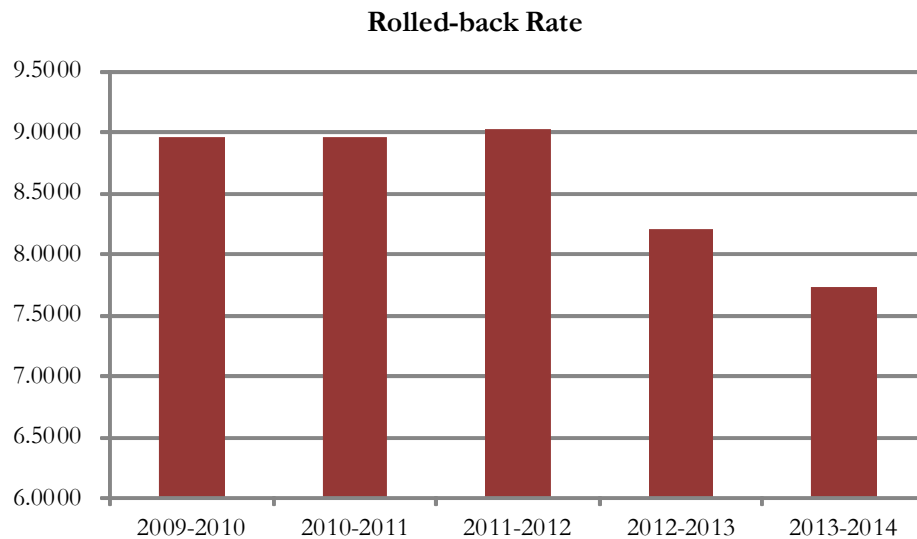
The Required Local Effort is the tax rate required by the State to participate in Florida Education Finance Program (FEFP). The share of the state required local effort is determined by a statutory procedure, initiated by certification of the property tax valuations of each district. The School Board sets the discretionary tax millage, however it is capped at no more than 0.748 mills. The School Board also sets the Capital Outlay millage at no more than 1.500 mills. Electors may also vote an additional levy for operations and/or capital purposes for a period not to exceed two years, pursuant to Article VII, Section 9 of the Florida Constitution and Section 1011.73(1), F.S. Sections 1011.71(9) F.S., also provides by local referendum or in a general election, an additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

Source: District Records



# Rolled-back Rate

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Current Year Gross Taxable Value	33,575,203,480	29,341,153,505	26,911,266,380	26,524,504,827	27,144,412,805
Current Year New Taxable Value	416,927,555	212,192,435	164,822,615	155,863,742	148,813,394
Current Year Adjustable Taxable	33,158,275,925	29,128,961,070	26,746,443,765	26,368,641,085	26,995,599,411
Prior Year Gross Taxable Value (From Prior Year DR-403)	39,872,969,741	33,419,579,301	29,330,354,760	26,859,774,090	26,477,759,038
Prior Year Millage Levy	7.459	7.805	8.237	8.063	7.888
Prior Year Ad Valorem Proceeds	297,412,481	260,839,816	241,594,132	216,570,358	208,856,563
The Current Year Rolled-Back	8.9694	8.9546	9.0327	8.2131	7.7367
Current Year Proposed Millage Rate	7.805	8.237	8.063	7.888	7.358
Current Year Proposed Rate as a % of the rolled-back rate	87.02%	91.99%	89.26%	96.04%	95.11%
Current Year Rate Change as a percent of rolled-back rate	-12.98%	-8.01%	-10.74%	-3.96%	-4.89%



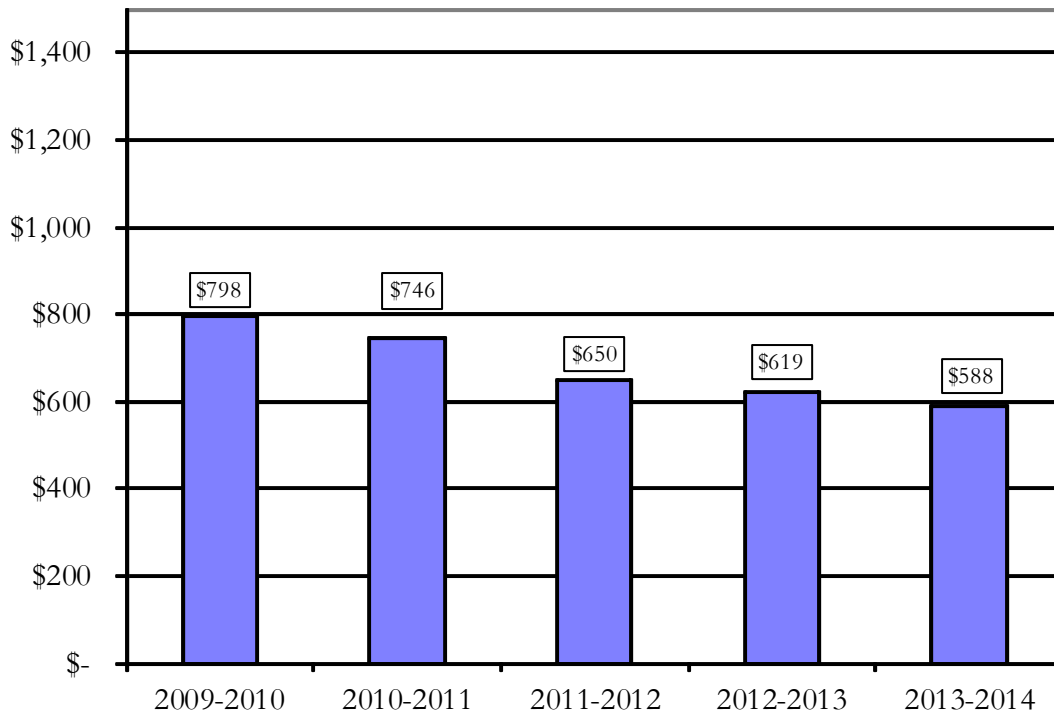
Source: District Records



# Average Homeowner Rates

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Assessed Value	\$ 127,180	\$ 115,572	\$ 105,635	\$ 103,523	\$ 104,920
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	102,180	90,572	80,635	78,523	79,920
Property Tax Rate	7.805	8.237	8.063	7.888	7.358
Property Tax Due	\$ 797.51	\$ 746.04	\$ 650.16	\$ 619.39	\$ 588.05
Tax Increase/(Decrease) from the Prior Year	\$ (107.54)	\$ (51.47)	\$ (95.88)	\$ (30.77)	\$ (31.34)

## Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser

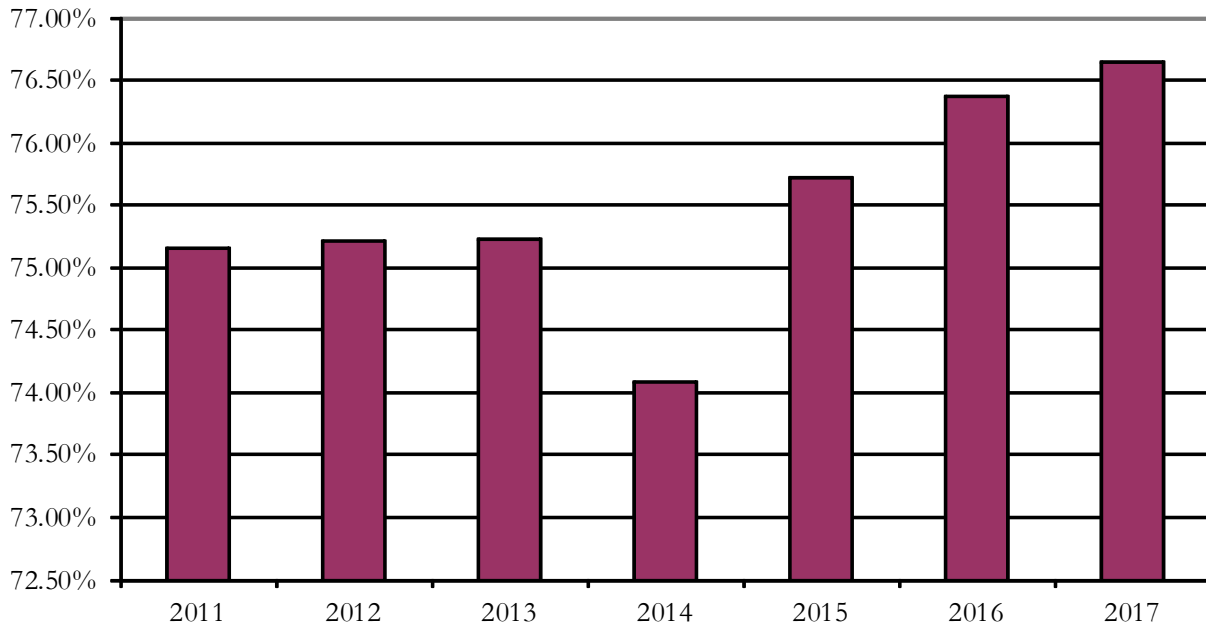


# Assessed vs. Market Value

Year	Assessed Value	% Incr./ (Decr)	Market Value
2011	29,330,354,760	-12.24%	39,023,494,924
2012	26,859,774,090	-8.42%	35,708,421,608
2013	26,477,759,038	-1.42%	35,197,476,889
2014	27,144,412,805	2.52%	36,643,131,140
2015P	27,144,412,805	0.00%	35,849,676,546
2016P	27,415,856,933	1.00%	35,896,761,525
2017P	27,690,015,502	1.00%	36,129,856,404

Note: Assessed Values are net Taxable Values after deducting allowable statutory exemptions. 2014-2017 market value is based on a three year average.

## Assessed to Market Value Ratio



The Volusia County Property Appraiser's Office annually appraises almost 300,000 properties. In Florida, property is assessed at full value, called Just Value. The typical valuation is targeted at about 85% of market value. In the valuation process the county is broken into 2,600 neighborhoods that appraisers analyze each year for tax roll preparation. A statistical analysis (viewing means, standard deviation, coefficients of variations etc.) is performed to see how the appraisal system did with the properties that did sell.

Source: Volusia County Property Appraiser



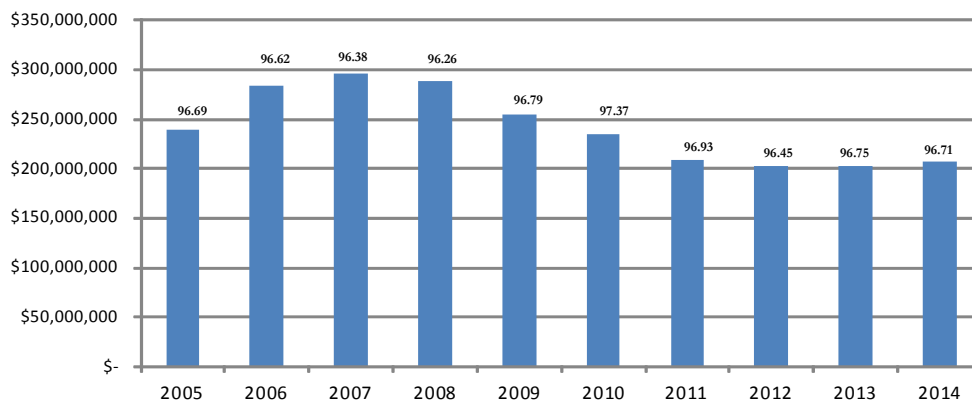


# Tax Collections

## Property Taxes

Year	Total Tax Levy	% Incr./ (Decr)	Total Tax Collections	Ratio
2005	213,028,390	12.27%	205,986,522	96.69%
2006	248,380,407	16.59%	239,989,137	96.62%
2007	294,749,632	18.67%	284,084,481	96.38%
2008	307,995,520	4.49%	296,471,118	96.26%
2009	297,412,481	-3.44%	287,857,553	96.79%
2010	260,839,816	-12.30%	253,968,179	97.37%
2011	241,594,132	-7.38%	234,172,676	96.93%
2012	216,570,359	-10.36%	208,874,733	96.45%
2013	208,856,564	-3.56%	202,079,154	96.75%
2014	213,743,808	2.34%	206,711,636	96.71%

## Property Tax Collections (With Percent of Collections)



Source: District Records

One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of real estate property

## Sales Taxes

Year	Total Collections	% Incr./ (Decr)
2011	29,883,829	
2012	30,526,725	2.15%
2013	31,812,156	4.21%
2014 P	32,017,000	0.64%
2015 P	32,337,170	1.00%
2016 P	32,660,542	1.00%
2017 P	16,493,574	-49.50%

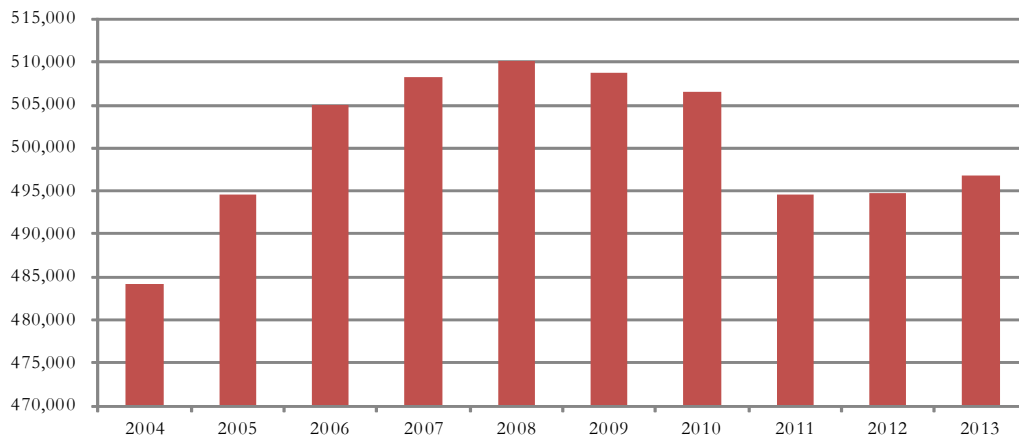


# Demographic and Economic Statistics

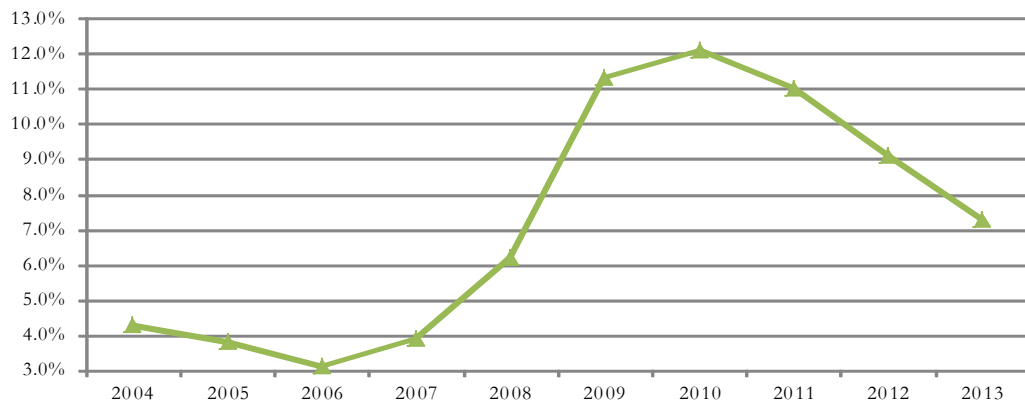
Year	Population	Per Capita Personal Income	Unemployment Rate
2004	484,261	\$ 24,200	4.3%
2005	494,649	\$ 25,289	3.8%
2006	504,963	\$ 26,408	3.1%
2007	508,227	\$ 29,099	3.9%
2008	510,109	\$ 30,317	6.2%
2009	508,764	\$ 30,302	11.3%
2010	506,528	\$ 30,818	12.1%
2011	494,593	\$ 33,104	11.0%
2012	494,804	\$ 32,203	9.1%
2013	496,832	\$ 33,299	7.3%

Source: Florida Research & Economic Database(2004-2010); US Census Bureau (2011-2012)  
United States Department of Commerce, Bureau of Economic Statistics

## Population



## Unemployment Rate



# Debt Schedules

Type	Principal	Interest	Total
<b>State Board of Education Bonds:</b>			
2013-2014	1,525,000	438,300	1,963,300
2014-2015	1,610,000	362,050	1,972,050
2015-2016	1,690,000	281,550	1,971,550
2016-2017	1,780,000	197,050	1,977,050
2017-2018	1,875,000	108,050	1,983,050
2018-2019	155,000	14,300	169,300
2019-2020	40,000	6,550	46,550
2020-2021	40,000	4,550	44,550
2021-2022	40,000	2,550	42,550
2022-2023	45,000	1,350	46,350
<b>Total State School Bonds</b>	<b>\$ 8,800,000</b>	<b>\$ 1,416,300</b>	<b>\$ 10,216,300</b>
<b>Sales Tax Revenue Bonds:</b>			
2013-2014	22,630,000	4,249,719	26,879,719
2014-2015	23,805,000	3,102,683	26,907,683
2015-2016	24,930,000	1,920,996	26,850,996
2016-2017	26,170,000	649,758	26,819,758
<b>Total Sales Tax Revenue</b>	<b>\$ 97,535,000</b>	<b>\$ 9,923,155</b>	<b>\$ 107,458,155</b>
<b>Certificates of Participation:</b>			
2013-2014	9,850,000	13,949,528	23,799,528
2014-2015	10,205,000	13,597,265	23,802,265
2015-2016	10,620,000	13,180,615	23,800,615
2016-2017	11,110,000	12,691,915	23,801,915
2017-2018	11,615,000	12,187,365	23,802,365
2018-2019	12,110,000	11,689,665	23,799,665
2019-2020	12,675,000	11,126,575	23,801,575
2020-2021	13,265,000	10,534,550	23,799,550
2021-2022	13,920,000	9,878,800	23,798,800
2022-2023	14,620,000	9,182,800	23,802,800
2023-2024	15,350,000	8,451,800	23,801,800
2024-2025	16,115,000	7,684,300	23,799,300
2025-2026	16,920,000	6,878,550	23,798,550
2026-2027	17,765,000	6,032,550	23,797,550
2027-2028	18,655,000	5,144,300	23,799,300
2028-2029	19,590,000	4,211,550	23,801,550
2029-2030	20,570,000	3,232,050	23,802,050
2030-2031	21,595,000	2,203,550	23,798,550
2031-2032	22,670,000	1,129,500	23,799,500
<b>Total Certificates of Participation</b>	<b>\$ 289,220,000</b>	<b>\$ 162,987,228</b>	<b>\$ 452,207,228</b>
<b>Total Debt</b>	<b>\$ 395,555,000</b>	<b>\$ 174,326,683</b>	<b>\$ 569,881,683</b>



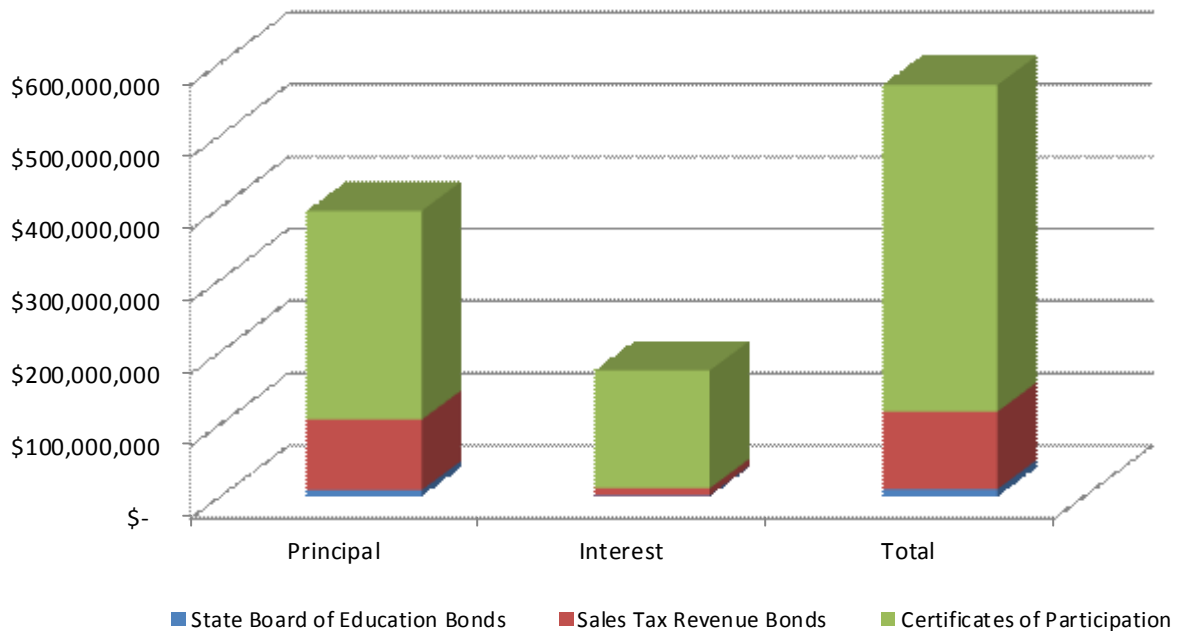
## Projects Funded By Debt:

These schedules are for long term debt that is approved by the local School Board, not by a voter referendum. The proceeds from each issue conforms to the projects authorized in the funding source. Although, some are called bonds they are not traditional General Obligation Bonds that are voter approved. No General Obligation Bonds are outstanding at the present time. For a explanation of each issue above check the Financial Section under Debt Overview.

### Outstanding Debt

Type	Principal	Interest	Total
State Board of Education Bonds	\$ 8,800,000	\$ 1,416,300	\$ 10,216,300
Sales Tax Revenue Bonds	\$ 97,535,000	\$ 9,923,155	\$ 107,458,155
Certificates of Participation	\$ 289,220,000	\$ 162,987,228	\$ 452,207,228
<b>Total Debt as of June 30, 2013</b>	<b><u>\$ 395,555,000</u></b>	<b><u>\$ 174,326,683</u></b>	<b><u>\$ 569,881,683</u></b>

### Outstanding Debt

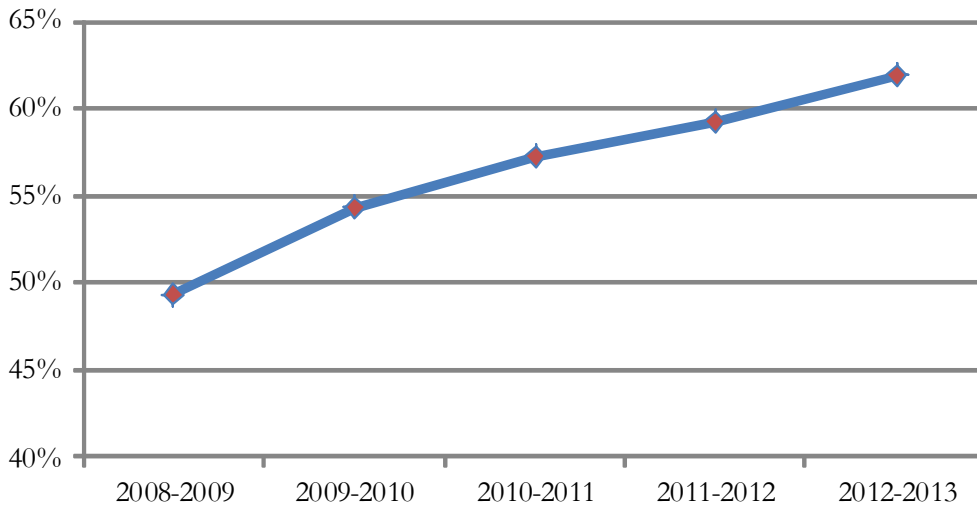


# Free and Reduced Program History

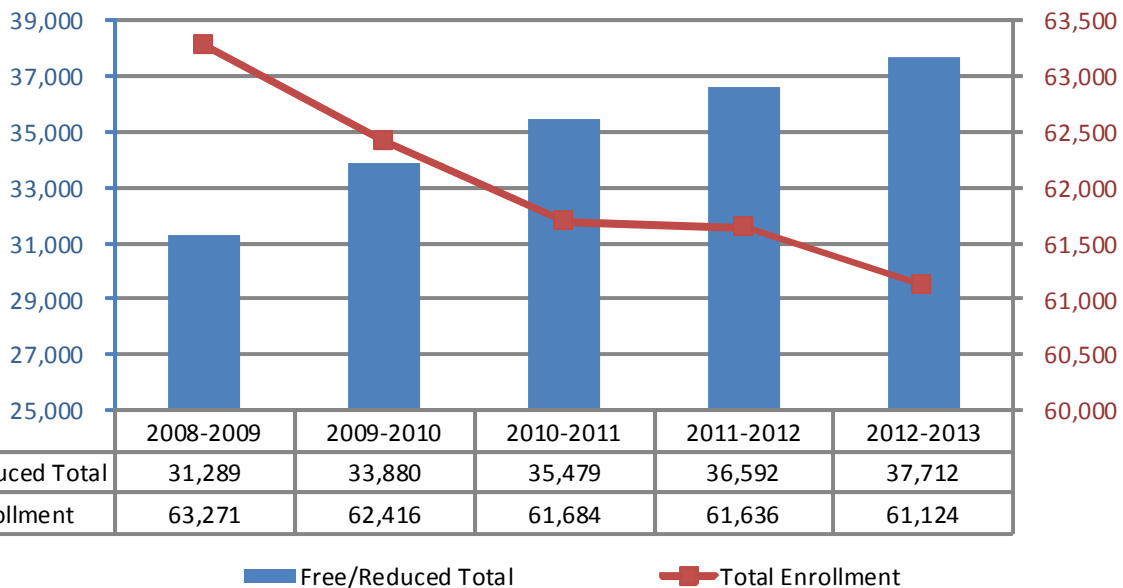
## Free and Reduced Price Meal Program

The Volusia County School District maintains the largest restaurant operation in the county, serving over eight million school meals per year. Children need healthy meals to learn. Volusia County Schools under the jurisdiction of the county school board participate in the national School Lunch Program. Students whose families meet the federal income guidelines are eligible for the free or reduced price meal program. Over the past 5 years the percentage of free and reduced lunches has increased more than 10%.

**Percentage of Free and Reduced Lunches**



Even though enrollment has decreased through the years, the students that qualify for free and reduced lunch continues to increase as seen in the graph below.



Free/Reduced Total	31,289	33,880	35,479	36,592	37,712
Total Enrollment	63,271	62,416	61,684	61,636	61,124

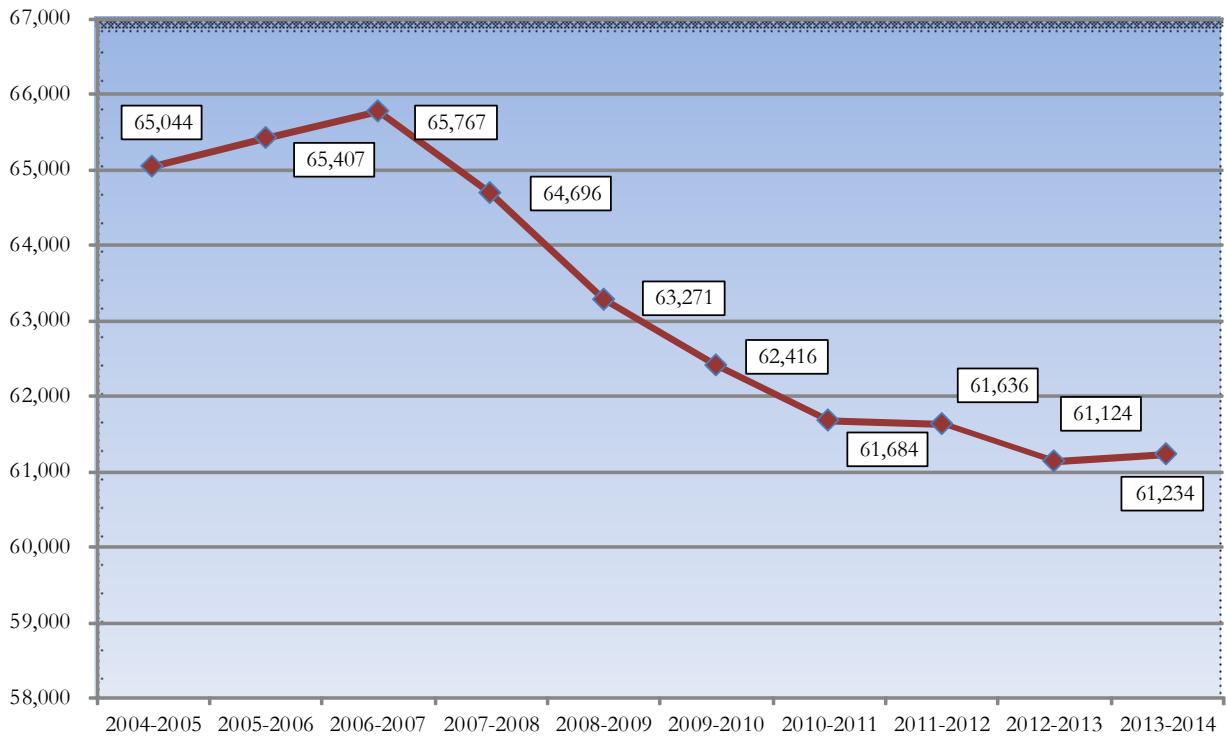


# 20 Day Enrollment History

Fall	Elementary	Middle	High	Special Centers	Total	Annual Change
2004-2005	29,329	14,958	19,950	807	65,044	1,248
2005-2006	29,669	14,653	20,251	834	65,407	363
2006-2007	29,988	14,493	20,271	1,015	65,767	360
2007-2008	29,384	14,254	19,897	1,161	64,696	(1,071)
2008-2009	28,643	14,110	19,079	1,439	63,271	(1,425)
2009-2010	28,432	14,258	18,551	1,175	62,416	(855)
2010-2011	28,083	14,164	18,793	644	61,684	(732)
2011-2012	28,064	14,385	18,795	392	61,636	(48)
2012-2013	27,624	14,353	18,770	377	61,124	(512)
2013-2014	27,902	14,225	18,764	343	61,234	110

Charter and Virtual school students are counted in the appropriate category based on grade level.

## 20 Day Enrollment



# 20 Day Enrollment Comparison by School

School Name	2012-2013	2013-2014	Difference
	20 Day	20 Day	
Blue Lake Elementary School	611	683	35
Champion Elementary School	584	581	19
Chisholm Elementary School	363	383	(9)
Citrus Grove Elementary School	760	805	105
Coronado Beach Elementary School	272	292	(31)
Cypress Creek Elementary School	762	761	5
DeBary Elementary School	774	778	(1)
Deltona Lakes Elementary School	762	731	(1)
Discovery Elementary School	667	673	24
Edgewater Public	570	588	(39)
Enterprise Elementary School	564	577	3
Forest Lake Elementary School	725	654	(6)
Freedom Elementary School	643	678	(75)
Friendship Elementary School	460	452	2
George Marks Elementary School	522	561	3
Holly Hill School	964	937	45
Horizon Elementary School	615	683	23
Indian River Elementary School	654	672	6
Longstreet Elementary School	402	426	3
Manatee Cove Elementary School	747	739	(44)
McInnis Elementary School	392	367	(5)
Orange City Elementary School	603	622	4
Ormond Beach Elementary School	261	297	(46)
Ortona Elementary School	221	225	(6)
Osceola Elementary School	463	421	4
Osteen Elementary School	514	526	(73)
Palm Terrace Elementary School	549	574	49
Pathways Elementary School	698	717	88
Pierson Elementary School	555	558	(23)
Pine Trail Elementary School	699	687	(108)
Port Orange Elementary School	415	409	7
Pride Elementary School	523	583	(14)
Read-Pattillo Elementary School	429	426	1
South Daytona Elementary School	796	781	(110)
Spirit Elementary School	658	686	(66)
Spruce Creek Elementary School	659	678	(64)
Starke Elementary School	367	390	4
Sugar Mill Elementary School	610	617	(15)
Sunrise Elementary School	535	510	(37)
Sweetwater Elementary School	602	636	(56)
Timbercrest Elementary School	758	738	(16)
Tomoka Elementary School	715	735	(15)
Turie T. Small Elementary School	426	478	71
Volusia Pines Elementary School	596	618	(30)
Westside Elementary School	481	526	(12)
Woodward Elementary School	585	603	24
<b>Total Elementary Schools</b>	<b>26,531</b>	<b>27,062</b>	<b>(377)</b>

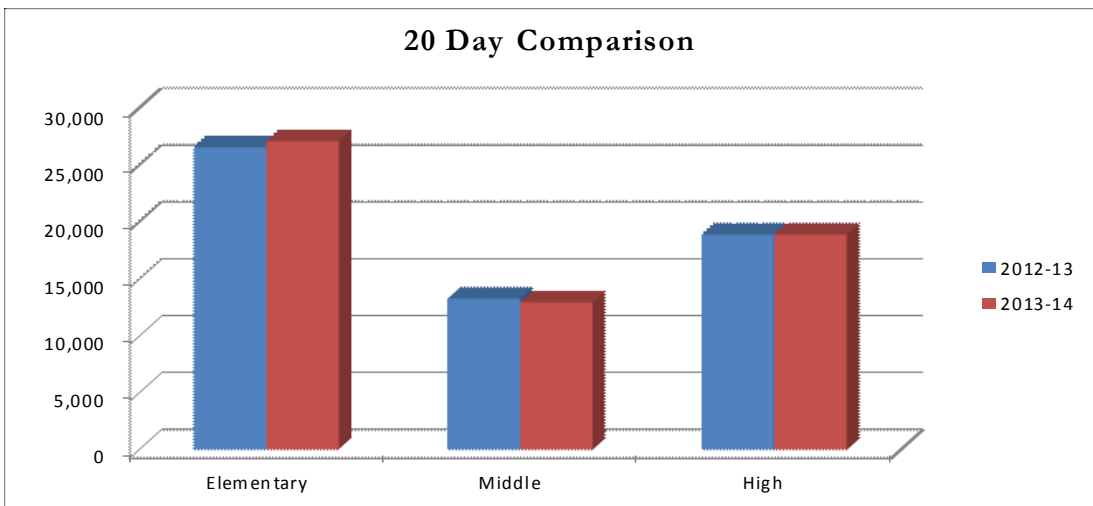




# 20 Day Enrollment Comparison by School

School Name	2012-2013	2013-2014	Difference
	20 Day	20 Day	
Campbell Middle School	943	939	(71)
Creekside Middle School	1,146	1,149	(14)
Deland Middle School	1,078	1,093	(19)
Deltona Middle School	1,215	1,137	3
Galaxy Middle School	1,114	1,067	27
Heritage Middle School	1,195	1,210	(29)
Hinson Middle School	900	875	(71)
New Smyrna Beach Middle School	1,215	1,160	(60)
Ormond Beach Middle School	1,100	1,108	24
River Springs Middle School	1,419	1,365	15
Silver Sands Middle School	1,197	1,130	24
Southwestern Middle School	725	688	37
<b>Total Middle Schools</b>	<b>13,247</b>	<b>12,921</b>	<b>(134)</b>

School Name	2012-2013	2013-2014	Difference
	20 Day	20 Day	
Atlantic High School	1,034	1,048	(86)
DeLand High School	2,489	2,382	(17)
Deltona High School	1,633	1,686	(36)
Mainland High School	1,832	1,904	71
New Smyrna High School	1,938	1,911	34
Pine Ridge High School	1,699	1,634	(66)
Seabreeze High School	1,660	1,672	(47)
Spruce Creek High School	2,846	2,742	(28)
Taylor Middle/High School	1,081	1,086	61
University High School	2,639	2,806	70
<b>Total High Schools</b>	<b>18,851</b>	<b>18,871</b>	<b>(44)</b>

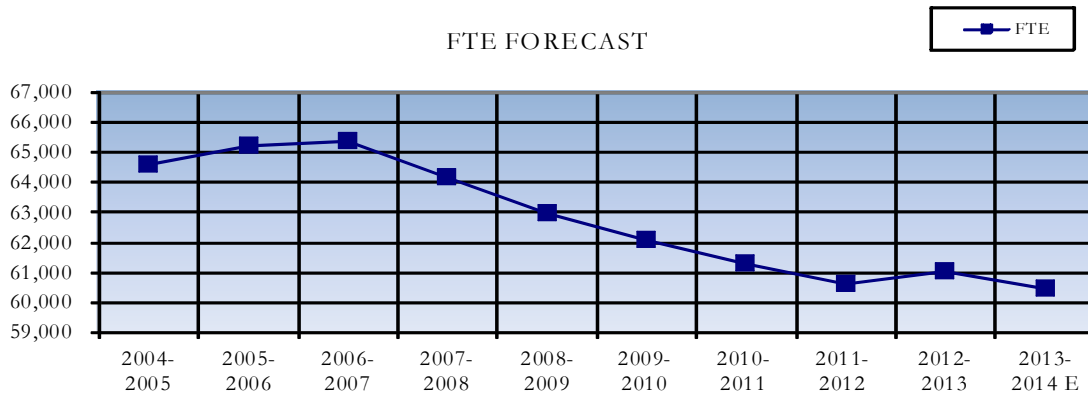


# FTE Forecast

The methodology used for the FTE (Full-time Equivalent) Forecast is very similar to the model used by the Florida Legislators to fund school districts. The Florida State Legislators define FTE program categories and other policies that affect FTE. Current categories are: Basic Grades K-3; Basic Grades 4-8; Basic Grades 9-12; Basic Grades K-3 with ESE (Exceptional Student Education) services; Basic Grades 4-8 with ESE services; Basic Grades 9-12 with ESE services; English for Speakers of Other Languages (ESOL); ESE Level 254; ESE Level 255; and Career Education.

This cohort model was developed by the Florida Department of Education and uses the same ratio methodology for each program category by grade level. Software is sent to each district so that all districts use the same model. Historically, birth rates have been used to predict kindergarten. For 2013-14, a 3-year average is used to project kindergarten. The forecast is made for the following school year and approved or adjusted by the Florida Legislators.

The district's preliminary budget is largely determined by the FTE forecast. The district's budget is adjusted when the actual FTE count is taken through the district's electronic database.



Year	FTE	Growth
2000-2001	60,493.94	1,082.97
2001-2002	61,505.49	1,011.55
2002-2003	62,271.26	765.77
2003-2004	63,641.63	1,370.37
2004-2005	64,613.77	972.14
2005-2006	65,235.12	621.35
2006-2007	65,360.46	125.34
2007-2008	64,146.45	(1,214.01)
2008-2009	62,964.81	(1,181.64)
2009-2010	62,060.65	(904.16)
2010-2011	61,272.40	(788.25)
2011-2012	60,640.66	(631.74)
2012-2013	61,055.91	415.25
2013-2014 E	60,438.40	(617.51)

E=Estimate

Actual FTE will be available June, 2014 for 2013-2014. FTE projections will be available January, 2014 for 2014-2015.

The same variables that influence the enrollment forecast also influence the FTE forecast. Additional variables can influence FTE according to legislative policy.

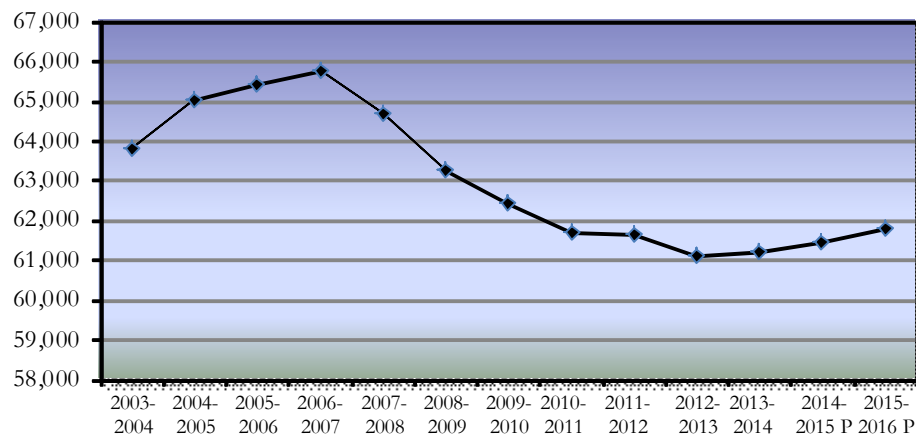


# Student Enrollment Trends & Forecast

Volusia County Schools declined by 3,810 students during the ten-year period of 2004-05 through 2013-14, or -5.9%. In 2004-05, the growth rate was 1.96% followed by varied rates influenced by storms, choice programs and the economy. From 2007-08 until 2012-13 the growth rate was negative. It appeared that the district was stabilizing in 2011-12; however, that did not hold true as a decline of 512 students occurred in 2012-13. For this school year, the growth is 110 or 0.18%. It is important to remember that a historical cohort model is used in forecasting enrollment. As factors outside the model change, they will be picked up in the model the following year. Some of the variables that may affect the growth rate are as follows:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School/Virtual School
- Birth rate
- Housing and Jobs
- Graduation Requirements
- Driver's License Requirements
- Adequate Yearly Progress-AYP (Choice)
- High school credit requirements/Retention Rate

**Student Enrollment and Projections**



Cohort Projections will be updated fall, 2014 for FY15

P=Projection

Year	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 P	2015-2016 P
<b>Students</b>	63,796	65,044	65,407	65,767	64,696	63,271	62,416	61,684	61,636	61,124	61,234	61,482	61,791
<b>Change</b>	1,219	1,248	363	360	-1,071	-1,425	-855	-732	-48	-512	110	248	309
<b>% Change</b>	1.95%	1.96%	0.56%	0.55%	-1.63%	-2.20%	-1.35%	-1.17%	-0.08%	-0.83%	0.18%	0.41%	0.50%

## Forecast Methodology

The budget and planning departments use a cohort model to forecast the number of students at each grade for each school year. The forecast is based upon the historical growth or shrinkage from grade to grade. Births from the Health Department and the Department of Education (DOE) are evaluated to obtain a ratio used for projecting kindergarten. Kindergarten for the 2014-15 year is based on the growth rate experienced in the current year. The greater the number of years forecasted, the greater the error. Various departments use the forecast for planning purposes.



# Elementary School Formulas

Program	FY14 Formula
<b>Teachers</b>	
Core - Grades 6-8 (Taylor Middle-High)	1 unit for 18.5 Students
Non-Core - Grades 6-8 (Taylor Middle-High)	1 unit for 35.0 Students
Core - Grades 9-12	1 unit for 25.0 Students
Non-Core - Grades 9-12	1 unit for 39.0 Students
AP	units allocated based on earnings
IB	funds allocated based on earnings
ESOL	See Page 164
VE Mild/Supt. Fac/Consultation Sm.Gr.	$(\text{enrollment}/60\%)/12.5$
VE Modified	1 unit for 10.0 Students
Separate Class - Multi-VE	See Page 164
Separate Class - E/BD	See Page 164
Separate Class - VE Mild - Middle	$(\text{enrollment}/60\%)/13$
Separate Class - Gifted - Middle	1 unit for 18.5 Students
<b>Paraprofessionals</b>	
ESOL	See Page 164
VE Mild/Consultation Sm. Group	$([\text{enroll}*20\%]/12.5)*0.94$ (0.94=7.5 hrs.)
Separate Class - Multi-VE	See Page 164
Separate Class - E/BD	See Page 164
<b>Instructional Support</b>	
Media Specialists	1 per school
Guidance Counselors	1 per 450 students, minimum 3
Assistant Principals	up to 2100=3; over 2100=4
ESE Assistant Principal	1 per school, funded through IDEA
Teacher on Assignment (10 months)	Enrollment < 1,500 = 0
	Enrollment 1500+ = 1
Campus Advisor	4 per school

Any variation from this formula must be made in consultation with the appropriate Area Superintendent.



# Elementary School Clerical Formulas

## Base Enrollment of 300 - 500 Students

Position	No.	Months	Hours	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	12	8	1.00
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
<b>Total Allocation</b>	<b>5</b>			<b>4.05</b>

## Base Enrollment of 501 - 700 Students

Position	No.	Months	Hours	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist II	1	11	8	0.92
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
<b>Total Allocation</b>	<b>5</b>			<b>3.97</b>

## Base Enrollment of > 700 Students

Position	No.	Months	Hours	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	10	6	0.63
Office Specialist I	1	10	4	0.42
<b>Total Allocation</b>	<b>5</b>			<b>4.05</b>

Add one additional 6 hour, 10 month Office Specialist I for every 125 students above 500

## Small School Allocation Base Enrollment of <300 Students

Position	No.	Months	Hours	FTE
Office Specialist III	1	12	8	1.00
Office Specialist II	1	12	8	1.00
Office Specialist I	1	10	6	0.63
<b>Total Allocation</b>	<b>3</b>			<b>2.63</b>

The media clerk allocation is included in the formulas and each school must provide at least one media clerk. Hours and months for the media clerk are at the Principal's discretion based on the best interest of the school.



# Middle School Formulas

Program	FY14 Formula
<b>Teachers</b> Core - Grades 6-8 Non-Core Grades 6-8 ESOL VE Mild/Consultation Small Group VE Modified Separate Class - Gifted Separate Class - Multi-VE Separate Class - E/BD	1 unit for 18.5 Students 1 unit for 35.0 Students See Page 164 $(\text{enrollment}/60\%)/13$ 1 unit for 10 Students 1 unit for 18.5 Students See Page 164 See Page 164
<b>Paraprofessionals</b> ESOL VE Mild/Consultation Sm. Group Separate Class - Multi-VE Separate Class - E/BD	See Page 164 $([\text{enroll} * 20\%] / 13) * 0.88$ (0.88=7.0 hrs) See Page 164 See Page 164
<b>Instructional Support</b> Media Specialists Guidance Counselors Assistant Principals ESE Assistant Principal Teacher on Assignment (10 Months) Campus Advisors	1 per school 1 per 450 students, minimum 2 2 per school 1 per school - funded through IDEA $\text{Enrollment} > 1749 = 1$ 2 per school

Any variation from this formula must be made in consultation with the appropriate Area Superintendent



# Middle School Clerical Formulas

**Based on Enrollment of 1100 - 1300 students**

Position	# of Positions	Months	Hours	FTE (from conversion chart)
<b>Base Allocation:</b>				
Office Specialist III	3	12 (260 days)	8	3.00
Office Specialist II	1	12 (260 days)	8	1.00
Office Specialist I	4	11 (216 days)	8	3.68
<b>Total Base Allocation</b>	<b>8</b>			<b>7.68</b>

Add one additional 4 hour, 10 month Office Specialist I for every 350 students above the 1300 base

The media clerk allocation is included in the formulas and each school must provide at least one media clerk. Hours and months for the media clerk are at the Principal's discretion based on the best interest of the school.

\*Allocate 3.30 Office Specialist I with enrollment <1100





# High School Formulas

Program	FY14 Formula
<b>Teachers</b>	
Core - Grades 6-8 (Taylor Middle-High)	1 unit for 18.5 Students
Non-Core - Grades 6-8 (Taylor Middle-High)	1 unit for 35.0 Students
Core - Grades 9-12	1 unit for 25.0 Students
Non-Core - Grades 9-12	1 unit for 39.0 Students
AP	units allocated based on earnings
IB	funds allocated based on earnings
ESOL	See Page 164
VE Mild/Supt. Fac/Consultation Sm.Gr.	$(\text{enrollment}/60\%)/12.5$
VE Modified	1 unit for 10.0 Students
Separate Class - Multi-VE	See Page 164
Separate Class - E/BD	See Page 164
Separate Class - VE Mild - Middle	$(\text{enrollment}/60\%)/13$
Separate Class - Gifted - Middle	1 unit for 18.5 Students
<b>Paraprofessionals</b>	
ESOL	See Page 164
VE Mild/Consultation Sm. Group	$([\text{enroll} * 20\%] / 12.5) * 0.94$ (0.94=7.5 hrs.)
Separate Class - Multi-VE	See Page 164
Separate Class - E/BD	See Page 164
<b>Instructional Support</b>	
Media Specialists	1 per school
Guidance Counselors	1 per 450 students, minimum 3
Assistant Principals	up to 2100=3; over 2100=4
ESE Assistant Principal	1 per school, funded through IDEA
Teacher on Assignment (10 months)	Enrollment < 1,500 = 0
	Enrollment 1500+ = 1
Campus Advisor	4 per school

Any variation from this formula must be made in consultation with the appropriate Area Superintendent.



# High School Clerical Formulas

**Based on Enrollment of 1500 - 1700 students**

Position	# of Positions	Months	Hours	FTE (from conversion chart)
<b>Base Allocation:</b>				
Office Specialist III	4	12 (260 days)	8	4.00
Office Specialist II	3	12 (260 days)	8	3.00
Office Specialist II	1	11 (216 days)	8	0.92
Office Specialist I	1	12 (260 days)	8	1.00
Office Specialist I	2	11 (216 days)	8	1.84
Office Specialist I	1	10 (196 days)	8	0.83
<b>Total Base Allocation</b>	<b>12</b>			<b>11.59</b>

Add one additional 4 hour, 10 month Office Specialist I for every 350 students above the 1700 base

The media clerk allocation is included in the formulas and each school must provide at least one media clerk. Hours and months for the media clerk are at the Principal's discretion based on the best interest of the school.

\*Allocate 3.0 Office Specialist I with enrollment <1150



# ESOL, E/BD, and Multi-VE Formulas

## ESOL Formula - Elementary

Enrollment	Teacher	Para
0 - 15	0.0	0.0
15 - 39	0.0	1.0
40 - 79	1.0	1.0
80 - 139	2.0	1.0
140 - 219	3.0	1.0
220 - 299	4.0	1.0
300 - 379	5.0	1.0

## ESOL Formula - Secondary

Enrollment	Teacher	Para
0 - 15	0.0	0.0
15 - 24	0.0	1.0
25 - 49	0.5	1.0
50 - 74	1.0	1.0
75 - 99	1.5	1.0
100 - 124	2.0	1.0
125 - 149	2.5	1.0
150 - 174	3.0	1.0
175 - 199	3.5	1.0
200 - 224	4.0	1.0

## E/BD Staffing Formula

Enrollment	Teacher	Para
1 - 6	1.0	1.0
7 - 9	1.0	2.0
10 - 12	2.0	2.0
13 - 15	2.0	3.0
16 - 18	3.0	3.0
19 - 21	3.0	4.0
22 - 24	4.0	4.0
25 - 27	4.0	5.0
28 - 30	5.0	5.0
31 - 33	5.0	6.0
34 - 36	6.0	6.0
37 - 39	6.0	7.0
40 - 42	7.0	7.0

## Multi-VE Staffing Formula

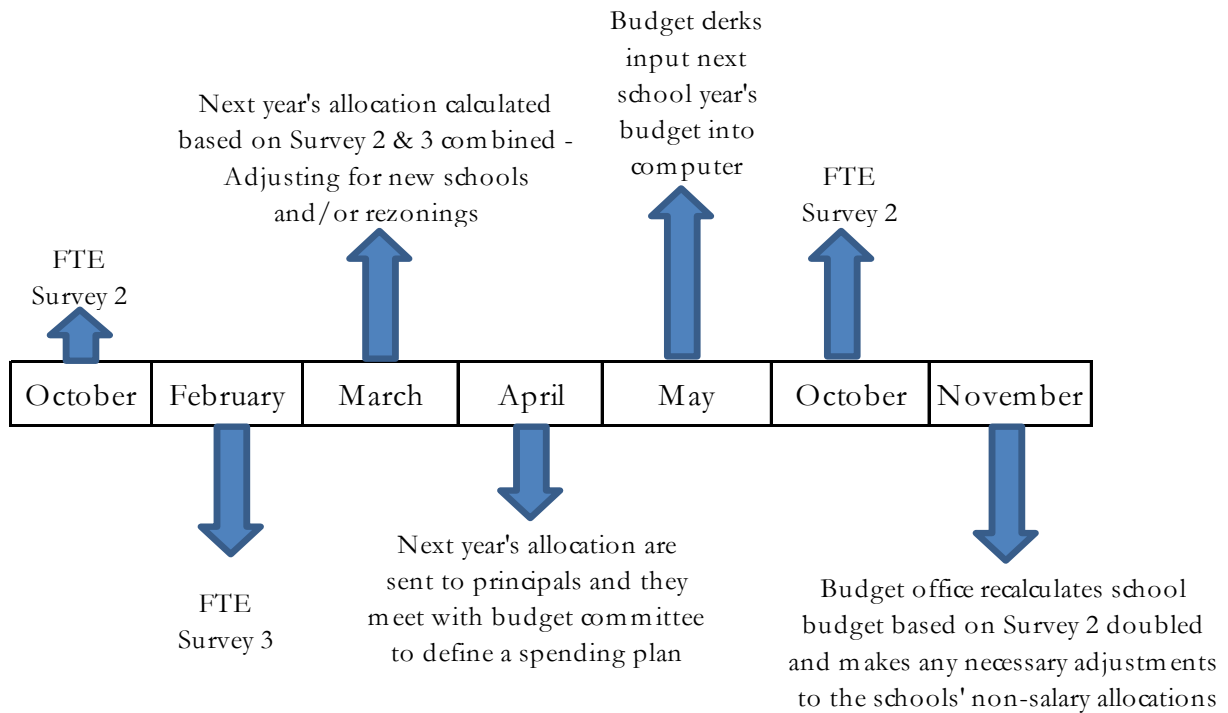
Enrollment	Teacher	Para
1 - 8	1.0	2.0
9 - 16	2.0	4.0
17 - 24	3.0	6.0
25 - 32	4.0	8.0
33 - 40	5.0	10.0
41 - 48	6.0	12.0
49 - 54	7.0	14.0
55 - 60	8.0	16.0
61 - 66	9.0	18.0
67 - 72	10.0	20.0

### \* E/BD & Multi-VE Para hours:

Elementary	6.5 hours
Secondary	7.5 hours



# School Non-Salary Timeline & Formulas



## School Non-Salary Allocations

### Program

Instruction (Function 5000)

Other (Functions 6120, 6200, 7300)

Media Supplement - Project 1065

### Formula

$(WFTE \times \$31 \times 60\%)$

$(WFTE \times \$31 \times 40\%)$

$(WFTE \times \$2.25)$

**The Schools will have the flexibility to allocate the "Other" amount to the various functions as needed.**



# School Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	2,037.6	2,099.5	2,080.3	1,950.2	2,101.6	151.4
Paraprofessionals	227.6	215.1	217.4	227.0	231.7	4.7
Media Specialists	42.5	42.5	43.5	43.5	44.0	0.5
Certified School Counselors	42.5	42.5	44.0	44.5	44.0	(0.5)
IEP Facilitator	26.0	19.4	-	-	-	-
Speech Clinician	46.6	45.4	44.3	44.0	44.3	0.3
Community Ed. Facilitator	1.0	1.0	1.0	1.0	1.0	-
Principal	43.0	41.0	41.0	42.0	41.0	(1.0)
Assistant Principals	33.0	35.0	41.0	40.0	41.0	1.0
TOA/TAA	11.0	12.0	9.0	40.0	42.0	2.0
Clerical	204.1	200.9	208.3	203.9	199.4	(4.5)
Campus Advisor	-	-	1.0	1.0	1.0	-
Custodians	198.4	198.5	206.5	205.5	-	(205.5)
SWC Manager	45.0	45.0	45.9	45.9	45.9	-
SWC Assistant/DR Aide	150.3	144.3	154.5	149.6	144.2	(5.4)
<b>ELEMENTARY TOTAL</b>	<b>3,108.6</b>	<b>3,142.1</b>	<b>3,137.8</b>	<b>3,038.1</b>	<b>2,981.1</b>	<b>(57.0)</b>
<b>MIDDLE</b>						
Teachers	820.4	834.6	815.3	723.6	800.3	76.7
Paraprofessionals	93.0	81.5	87.1	82.2	82.4	0.2
Media Specialists	13.0	13.0	12.0	12.0	12.0	-
Certified School Counselors	41.5	35.0	35.0	35.0	36.0	1.0
IEP Facilitator	10.4	9.8	-	-	-	-
Speech Clinician	7.0	6.6	6.2	6.0	5.4	(0.6)
Principal	13.0	13.0	12.0	12.0	12.0	-
Assistant Principals	48.0	39.0	36.0	36.0	36.0	-
TOA/TAA	3.0	-	1.0	1.0	1.0	-
Clerical	116.7	107.8	99.3	90.8	90.8	-
Custodians	99.9	99.4	94.5	84.0	-	(84.0)
Campus Advisors	35.0	26.0	24.0	24.0	25.0	1.0
SWC Manager	13.0	13.0	12.0	12.0	12.0	-
SWC Assistant/DR Aide	69.8	67.6	64.5	60.6	60.6	-
<b>MIDDLE TOTAL</b>	<b>1,383.7</b>	<b>1,346.3</b>	<b>1,299.0</b>	<b>1,179.2</b>	<b>1,173.5</b>	<b>(5.7)</b>
<b>HIGH</b>						
Teachers	1,045.3	1,084.7	1,079.1	1,025.3	1,046.2	20.9
Paraprofessionals	137.2	134.1	133.5	129.5	127.8	(1.7)
Media Specialists	14.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	65.5	49.0	45.0	45.0	48.0	3.0
Athletic Directors	6.0	6.0	5.5	5.5	5.5	-
IEP Facilitator	11.2	12.8	-	-	-	-
Speech Clinician	3.5	4.7	4.6	4.6	4.6	-
Principal	9.0	10.0	10.0	10.0	10.0	-
Assistant Principals	45.0	43.0	43.0	43.0	43.0	-
TOA/TAA	10.5	14.0	14.0	14.0	10.0	(4.0)
Liaison, Career & Tech Ed	4.0	-	-	-	-	-
Clerical	130.8	129.3	127.8	119.2	118.4	(0.8)
Custodians	139.1	146.6	146.9	136.5	-	(136.5)
Campus Advisors	48.0	41.0	40.0	40.0	40.0	-
FMT-Ag Farm Facility	-	2.6	2.6	2.6	2.6	-
SWC Manager	10.0	10.0	10.0	10.0	10.0	-
SWC Assistant/DR Aide	48.3	51.1	48.4	45.6	44.9	(0.7)
<b>HIGH TOTAL</b>	<b>1,727.4</b>	<b>1,748.9</b>	<b>1,720.3</b>	<b>1,640.8</b>	<b>1,521.0</b>	<b>(119.8)</b>



# School Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	81.5	75.0	53.0	60.0	50.0	(10.0)
Paraprofessionals	13.2	12.2	10.5	11.5	10.5	(1.0)
IEP Facilitator	0.4	0.4	-	-	-	-
Placement Specialists	1.0	1.0	1.0	2.0	2.0	-
Speech Clinicians	0.9	0.1	0.1	0.1	0.1	-
Certified School Counselors	7.5	7.0	4.0	4.0	5.0	1.0
Instructional Specialists	-	-	-	1.0	2.0	1.0
Coordinators	-	-	-	1.0	1.0	-
User Support Analyst	-	-	-	1.0	1.0	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	8.0	6.0	5.0	4.0	4.0	-
TOA/TAA	1.0	4.0	3.0	5.0	3.0	(2.0)
Clerical	15.5	14.7	11.8	12.2	11.3	(0.9)
Custodians	4.0	4.0	2.0	2.0	-	(2.0)
Campus Advisors	3.6	3.6	1.6	1.6	1.6	-
SWC Dining Room Aides	0.9	0.9	0.3	0.3	0.3	-
<b>SPECIAL CENTER TOTAL</b>	<b>138.5</b>	<b>129.9</b>	<b>93.4</b>	<b>106.7</b>	<b>92.8</b>	<b>(13.9)</b>
<b>SCHOOL TOTALS</b>	<b>6,358.2</b>	<b>6,367.2</b>	<b>6,250.4</b>	<b>5,964.8</b>	<b>5,768.4</b>	<b>(196.4)</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	15.8	10.6	11.4	11.5	12.3	0.8
Diagnostic Teacher	4.2	4.2	4.3	5.2	3.3	(1.9)
ESE Teacher (Language)	9.0	7.0	10.5	10.5	10.5	-
Employment Advisor	10.0	10.0	10.0	10.0	10.0	-
Family Support Specialist	-	1.0	1.0	-	-	-
Instructional Support Teacher	-	11.0	-	-	-	-
IEP Facilitator	-	-	19.4	-	-	-
Nursing Staff	70.3	58.0	58.6	59.0	63.0	4.0
Paraprofessional 3, Speech	15.7	14.9	14.9	14.9	14.9	-
Paraprofessional 4, ESE Support	8.3	8.2	8.3	8.3	8.3	-
Paraprofessional 4, PI/HI	1.6	-	-	-	-	-
Placement Specialist	16.0	16.0	16.0	30.0	28.0	(2.0)
Psychologist/Psych. Intern	30.8	26.8	26.8	26.8	24.1	(2.7)
Recruitment Teachers (Dec.Grads, etc.)	6.0	6.0	6.0	6.0	6.0	-
Social Worker	24.0	15.0	15.0	15.0	13.0	(2.0)
Speech Clinician	4.4	4.6	5.0	4.0	4.0	(0.0)
Teacher on Assignment	27.6	33.6	28.6	1.0	2.0	1.0
Teacher/Project Caseworker	3.0	-	-	-	-	-
Tcr, Peer Asst & Review (PAR)	-	-	15.0	15.0	16.0	1.0
User Support Analysts	28.0	28.0	25.0	24.0	24.0	-
Vision Teacher	7.0	7.5	7.5	7.5	7.5	-
Dept. Staff Assigned to Schools	3.5	2.6	2.6	12.2	8.2	(4.0)
<b>TOTAL SCHOOL-WIDE</b>	<b>285.2</b>	<b>265.0</b>	<b>285.9</b>	<b>260.9</b>	<b>255.1</b>	<b>(5.8)</b>



# School Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>ELEMENTARY</b>						
Teachers	1,888.0	1,982.9	2,006.2	1,872.2	2,009.3	137.1
Paraprofessionals	197.7	187.2	195.0	198.0	207.5	9.5
Media Specialists	42.5	42.5	43.5	43.5	44.0	0.5
Certified School Counselors	42.5	42.5	44.0	44.5	44.0	(0.5)
Speech Clinicians	46.6	45.4	44.3	44.0	44.3	0.3
Principal	43.0	41.0	41.0	42.0	41.0	(1.0)
Assistant Principals	24.6	26.7	40.0	39.0	40.2	1.2
TOA/TAA	10.0	11.0	9.0	23.8	25.8	2.0
Clerical	204.1	200.9	195.0	203.9	199.4	(4.5)
Campus Advisor	-	-	1.0	1.0	1.0	-
Custodians	189.5	189.7	197.8	196.7	-	(196.7)
Dining Room Aide	0.6	0.7	0.3	0.7	0.4	(0.3)
<b>ELEMENTARY TOTAL</b>	<b>2,689.1</b>	<b>2,770.5</b>	<b>2,817.1</b>	<b>2,709.3</b>	<b>2,656.9</b>	<b>(52.4)</b>
<b>MIDDLE</b>						
Teachers	780.0	804.1	789.6	710.1	789.1	79.0
Paraprofessionals	84.9	75.3	76.7	73.0	74.1	1.1
Media Specialists	13.0	13.0	12.0	12.0	12.0	-
Certified School Counselors	41.5	35.0	35.0	35.0	36.0	1.0
Speech Clinicians	7.0	6.6	6.2	6.0	5.4	(0.6)
Principal	13.0	13.0	12.0	12.0	12.0	-
Assistant Principals	35.0	26.0	24.0	24.0	26.8	2.8
TOA/TAA	-	-	1.0	1.0	1.0	-
Clerical	116.7	107.8	99.3	90.8	90.8	-
Custodians	96.2	96.6	92.1	81.6	-	(81.6)
Campus Advisors	35.0	26.0	24.0	24.0	25.0	1.0
<b>MIDDLE TOTAL</b>	<b>1,222.3</b>	<b>1,203.4</b>	<b>1,171.9</b>	<b>1,069.5</b>	<b>1,072.2</b>	<b>2.7</b>
<b>HIGH</b>						
Teachers	1,011.0	1,047.9	1,053.0	1,006.8	1,032.7	25.9
Paraprofessionals	130.6	126.6	127.6	120.1	116.7	(3.4)
Media Specialists	14.0	10.0	10.0	10.0	10.0	-
Certified School Counselors	65.5	49.0	45.0	45.0	48.0	3.0
Speech Clinicians	3.4	4.7	4.6	4.6	4.6	-
Athletic Directors	6.0	6.0	5.5	5.5	5.5	-
Principal	9.0	10.0	10.0	10.0	10.0	-
Assistant Principals	35.9	32.9	32.9	32.9	33.5	0.6
TOA/TAA/AOA	2.5	10.0	10.0	10.0	10.0	-
Clerical	130.8	129.3	127.8	119.2	118.4	(0.8)
Custodians	138.3	145.8	146.1	135.6	-	(135.6)
FMT-Ag Farm Facility	-	2.6	2.6	2.6	2.6	-
Campus Advisors	48.0	41.0	40.0	40.0	40.0	-
<b>HIGH TOTAL</b>	<b>1,595.0</b>	<b>1,615.8</b>	<b>1,615.0</b>	<b>1,542.3</b>	<b>1,432.0</b>	<b>(110.3)</b>





# School Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>SPECIAL CENTERS</b>						
Teachers	77.5	72.0	51.7	58.7	48.3	(10.4)
Paraprofessionals	10.2	10.2	9.5	9.5	9.5	-
Placement Specialists	1.0	1.0	1.0	1.7	1.7	-
Speech Clinicians	0.9	0.1	0.1	0.1	0.1	-
Certified School Counselors	6.1	6.0	4.0	4.0	5.0	1.0
Instructional Specialists	-	-	-	1.0	2.0	1.0
Coordinators	-	-	-	1.0	1.0	-
User Support Analyst	-	-	-	1.0	1.0	-
Principal	1.0	1.0	1.0	1.0	1.0	-
Assistant Principals	6.0	4.0	3.0	2.0	2.5	0.5
TOA/TAA/AOA	-	2.7	1.7	5.0	3.0	(2.0)
Clerical	13.0	13.2	10.3	10.4	10.1	(0.3)
Custodians	4.0	5.0	2.0	2.0	-	(2.0)
Campus Advisors	3.6	3.6	1.6	1.6	1.6	-
<b>SPECIAL CENTER TOTAL</b>	<b>123.3</b>	<b>118.8</b>	<b>85.9</b>	<b>99.0</b>	<b>86.8</b>	<b>(12.2)</b>
<b>GRAND TOTAL</b>	<b>5,629.7</b>	<b>5,708.5</b>	<b>5,689.9</b>	<b>5,420.1</b>	<b>5,247.9</b>	<b>(172.2)</b>
<b>SCHOOL-WIDE POSITIONS</b>						
Deaf Interpreter	0.1	0.1	0.1	0.1	0.1	-
Diagnostic Teacher	0.6	0.7	0.7	0.7	0.8	0.1
ESE Teacher (Language)	8.0	7.0	10.5	10.5	10.5	-
Employment Advisor	4.0	4.0	4.0	0.4	4.0	3.6
IEP Facilitator	-	-	19.4	-	-	-
Nursing Staff	69.5	57.8	58.6	59.0	63.0	4.0
Paraprofessional 3, Speech	15.7	14.9	14.9	14.9	14.9	-
Paraprofessional 4, PI/HI	1.6	-	-	-	-	-
Placement Specialist	0.7	0.7	0.7	5.9	6.4	0.5
Psychologist/Psych. Intern	12.4	11.0	22.2	19.4	19.7	0.3
Recruitment Teachers	6.0	6.0	6.0	6.0	6.0	-
Social Worker	11.7	3.9	14.1	14.0	12.1	(1.9)
Speech Clinician	0.4	0.6	3.0	3.0	3.0	-
Teacher on Assignment	1.0	1.0	0.9	-	0.1	0.1
Tr, Peer Asst & Review (PAR)	-	-	15.0	15.0	16.0	1.0
User Support Analysts	28.0	28.0	25.0	24.0	24.0	-
Vision Teacher	7.0	7.5	7.5	7.5	7.5	-
Dept. Staff Assigned to Schools	-	-	-	8.9	4.9	(4.0)
<b>TOTAL SCHOOL-WIDE</b>	<b>166.7</b>	<b>143.2</b>	<b>202.6</b>	<b>189.3</b>	<b>193.0</b>	<b>3.7</b>



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	3.7	3.5	4.1	4.2	4.2	-
<b>DIVISION TOTAL</b>	<b>9.7</b>	<b>9.5</b>	<b>10.1</b>	<b>10.2</b>	<b>10.2</b>	<b>-</b>
<b>OFFICE OF THE SUPERINTENDENT</b>						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	3.0	4.9	4.9	4.9	4.9	-
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Area Superintendent	2.0	2.0	2.0	2.0	2.0	-
Area Superintendent	1.0	-	-	-	-	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Discipline and Juvenile Justice	5.0	5.0	5.0	4.0	3.0	(1.0)
Archives and Records Management	3.0	2.0	2.0	2.0	1.0	(1.0)
Professional Standards	5.0	4.0	4.0	4.0	4.0	-
<b>DIVISION TOTAL</b>	<b>27.0</b>	<b>25.9</b>	<b>25.9</b>	<b>24.9</b>	<b>22.9</b>	<b>(2.0)</b>
<b>FACILITIES SERVICES</b>						
Maintenance	281.0	263.0	253.0	246.0	212.5	(33.5)
Custodial Administration and Support	18.5	17.5	18.5	17.5	-	(17.5)
Planning and Business Services	12.0	10.0	9.0	8.0	8.0	-
Facilities Design & Existing School Cor	18.0	9.0	9.0	8.0	8.0	-
New Construction & UBC Inspections	8.0	4.0	4.0	3.0	3.0	-
Admin., Accountability & Const. Measu	9.0	3.0	3.0	3.0	3.0	-
<b>DIVISION TOTAL</b>	<b>346.5</b>	<b>306.5</b>	<b>296.5</b>	<b>285.5</b>	<b>234.5</b>	<b>(51.0)</b>
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	3.3	-	-	-	-	-
Finance Department	14.0	13.0	14.0	14.0	14.0	-
Payroll Department	8.5	8.5	8.5	8.0	7.0	(1.0)
Insurance & Employee Benefits	9.0	9.0	9.0	9.0	9.0	-
Budget Department	8.9	8.9	7.0	7.0	6.0	(1.0)
Purchasing and Warehousing	-	30.5	28.5	25.5	24.5	(1.0)
School Way Café	-	27.3	28.3	29.2	28.4	(0.8)
<b>DIVISION TOTAL</b>	<b>45.7</b>	<b>99.2</b>	<b>97.3</b>	<b>94.7</b>	<b>90.9</b>	<b>(3.8)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	-	3.0	3.0	2.0	2.0	-
Certification and Job Records	6.0	-	-	-	-	-
Highly Qualified Personnel	2.0	-	-	-	-	-
Human Resource Assessment & Develo	2.0	3.0	4.0	4.0	5.0	1.0
Job Records	-	3.0	3.0	3.0	3.0	-
Human Resource Operations	13.0	12.9	11.9	12.0	11.0	(1.0)
Recruitment & Retention	2.8	3.9	3.9	4.0	3.0	(1.0)
Equity	4.0	2.0	2.0	2.0	2.0	-
<b>DIVISION TOTAL</b>	<b>31.8</b>	<b>29.8</b>	<b>29.8</b>	<b>29.0</b>	<b>28.0</b>	<b>(1.0)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## All Funds

Shown in Equivalent F/T Positions

Organization	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>INSTRUCTIONAL SERVICES</b>						
Staff Dev./Media Services & Inst. Materi	26.5	18.0	18.5	7.0	-	(7.0)
Curriculum Development	36.0	47.9	49.9	37.4	50.4	13.0
School Improvement Services	2.0	6.0	6.0	7.0	7.0	-
Applied Technology / Community Ed.	22.8	-	-	-	-	-
Program Accountability	7.0	7.0	7.0	7.0	8.0	1.0
Alt. Prog, Athletics, & Security	-	13.0	12.0	7.0	7.0	-
ESE & Student Services	58.6	54.1	54.1	76.6	79.7	3.1
Program and Grants Development	7.0	3.0	3.0	3.7	3.0	(0.7)
Health Services	5.0	4.0	5.0	5.0	4.0	(1.0)
Federal Compensatory Education	19.0	18.6	17.6	27.9	33.8	5.9
DeLand Administrative Custodial Servic	-	5.5	5.5	5.5	-	(5.5)
<b>DIVISION TOTAL</b>	<b>183.9</b>	<b>177.1</b>	<b>178.6</b>	<b>184.1</b>	<b>192.9</b>	<b>8.8</b>
<b>STUDENT TRANSPORTATION/ADMINISTRATIVE SERVICES</b>						
Administration	2.0	-	-	-	-	-
DeLand Administrative Custodial Servic	5.5	-	-	-	-	-
Purchasing and Warehousing	32.5	-	-	-	-	-
Transportation Services	502.3	461.3	453.8	445.8	434.0	(11.8)
School Way Café	26.8	-	-	-	-	-
<b>DIVISION TOTAL</b>	<b>569.1</b>	<b>461.3</b>	<b>453.8</b>	<b>445.8</b>	<b>434.0</b>	<b>(11.8)</b>
<b>TECHNOLOGY SERVICES</b>						
Technology Services	83.4	79.5	76.6	76.6	72.6	(4.0)
Printing and Copying - Copy Center	8.3	8.1	7.1	7.1	6.6	(0.5)
<b>DIVISION TOTAL</b>	<b>91.7</b>	<b>87.6</b>	<b>83.7</b>	<b>83.7</b>	<b>79.2</b>	<b>(4.5)</b>
<b>DISTRICT TOTAL</b>	<b>1,305.4</b>	<b>1,196.9</b>	<b>1,175.7</b>	<b>1,157.9</b>	<b>1,092.6</b>	<b>(65.3)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>SCHOOL BOARD</b>						
School Board	6.0	6.0	6.0	6.0	6.0	-
Futures, Inc.	3.7	3.5	4.1	4.2	4.2	-
<b>DIVISION TOTAL</b>	<b>9.7</b>	<b>9.5</b>	<b>10.1</b>	<b>10.2</b>	<b>10.2</b>	<b>-</b>
<b>OFFICE OF THE SUPERINTENDENT</b>						
Office of the Superintendent	3.0	3.0	3.0	3.0	3.0	-
Community Involv. / Support Organ.	3.0	4.9	4.9	4.9	4.9	-
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Area Superintendents	2.0	2.0	2.0	2.0	2.0	-
Area Superintendents	1.0	-	-	-	-	-
Legal Counsel/Chief Neg./Policy Dev.	3.0	3.0	3.0	3.0	3.0	-
Student Discipline and Juvenile Justice	5.0	5.0	5.0	4.0	3.0	(1.0)
Archives and Records Management	3.0	2.0	2.0	2.0	1.0	(1.0)
Professional Standards	5.0	4.0	4.0	4.0	4.0	-
<b>DIVISION TOTAL</b>	<b>27.0</b>	<b>25.9</b>	<b>25.9</b>	<b>24.9</b>	<b>22.9</b>	<b>(2.0)</b>
<b>FACILITIES SERVICES</b>						
Maintenance	281.0	262.7	252.7	245.7	212.2	(33.5)
Planning & Business Services	-	4.0	4.0	3.5	4.0	-
Facilities Design & Existing School Constr.	-	-	1.5	1.5	1.5	-
Admin., Accountability & Const. Measures	-	-	1.0	1.7	1.7	-
Custodial Administration and Support	18.5	17.5	18.5	17.5	-	(17.5)
<b>DIVISION TOTAL</b>	<b>299.5</b>	<b>284.2</b>	<b>277.7</b>	<b>269.9</b>	<b>219.4</b>	<b>(51.0)</b>
<b>FINANCIAL SERVICES</b>						
Administration	2.0	2.0	2.0	2.0	2.0	-
Student Accounting Services	3.3	-	-	-	-	-
Finance Department	14.0	13.0	14.0	14.0	13.0	(1.0)
Payroll Department	8.5	8.5	8.5	8.0	7.0	(1.0)
Insurance & Employee Benefits	8.0	8.0	8.0	8.0	8.0	-
Budget Department	8.0	8.0	6.1	6.1	5.1	(1.0)
Purchasing & Warehousing	-	19.6	17.6	14.6	13.6	(1.0)
<b>DIVISION TOTAL</b>	<b>43.8</b>	<b>59.1</b>	<b>56.2</b>	<b>52.7</b>	<b>48.7</b>	<b>(4.0)</b>
<b>HUMAN RESOURCES</b>						
Human Resource Administration	2.0	2.0	2.0	2.0	2.0	-
Certification	-	3.0	3.0	2.0	2.0	-
Certification and Job Records	6.0	-	-	-	-	-
Highly Qualified Personnel	2.0	-	-	-	-	-
Human Resource Assessment & Development	2.0	3.0	3.0	3.0	4.0	1.0
Human Resource Operations	-	12.9	11.9	12.0	11.0	(1.0)
Job Records	13.0	3.0	3.0	3.0	3.0	-
Recruitment & Retention	2.8	3.9	3.9	4.0	3.0	(1.0)
Equity	4.0	2.0	2.0	2.0	2.0	-
<b>DIVISION TOTAL</b>	<b>31.8</b>	<b>29.8</b>	<b>28.8</b>	<b>28.0</b>	<b>27.0</b>	<b>(1.0)</b>

Does not include Cooperative Business Education Students



# Department Personnel Resource Allocations

## General Fund

Shown in Equivalent F/T Positions

Organization	2009-2010 Actual Positions	2010-2011 Actual Positions	2011-2012 Actual Positions	2012-2013 Actual Positions	2013-2014 Budgeted Positions	Increase/ (Decrease)
<b>INSTRUCTIONAL SERVICES</b>						
Staff Dev./Media Services & Inst. Materials	15.2	10.9	10.4	4.2	-	(4.2)
Curriculum Development	23.6	27.1	27.2	23.6	34.3	10.7
School Improvement Services	2.0	2.3	2.3	4.6	4.6	-
Applied Technology / Community Ed.	18.9	-	-	-	-	-
Program Accountability	6.1	6.1	6.1	7.0	7.0	-
Alt. Prog., Athletics, & Security	-	13.0	12.0	7.0	7.0	-
ESE & Student Services	10.8	9.0	8.8	9.6	12.1	2.5
Program and Grants Development	2.8	0.4	0.4	0.6	0.4	(0.2)
Health Services	4.2	3.2	3.9	3.9	3.2	(0.7)
Federal Compensatory Education	0.6	1.1	0.9	5.7	5.6	(0.1)
DeLand Administrative Custodial Services	-	5.5	5.5	5.5	-	(5.5)
<b>DIVISION TOTAL</b>	<b>84.2</b>	<b>78.6</b>	<b>77.5</b>	<b>71.7</b>	<b>74.2</b>	<b>2.5</b>
<b>STUDENT TRANSPORTATION/ADMINISTRATIVE SERVICES</b>						
Administration	2.0	-	-	-	-	-
DeLand Administrative Custodial Services	5.5	-	-	-	-	-
Purchasing and Warehousing	21.4	-	-	-	-	-
Transportation Services	470.3	441.3	452.8	444.8	432.3	(12.5)
<b>DIVISION TOTAL</b>	<b>499.2</b>	<b>441.3</b>	<b>452.8</b>	<b>444.8</b>	<b>432.3</b>	<b>(12.5)</b>
<b>TECHNOLOGY SERVICES</b>						
Technology Services	79.5	74.7	73.5	72.5	68.3	(4.2)
Printing and Copying - Copy Center	8.3	8.1	7.1	7.1	6.6	(0.5)
<b>DIVISION TOTAL</b>	<b>87.8</b>	<b>82.8</b>	<b>80.6</b>	<b>79.6</b>	<b>74.9</b>	<b>(4.7)</b>
<b>DISTRICT TOTAL</b>	<b>1,083.0</b>	<b>1,011.2</b>	<b>1,009.6</b>	<b>981.8</b>	<b>909.6</b>	<b>(72.7)</b>

Does not include Cooperative Business Education Students



# Federal Program Accomplishments

## Federal Programs & Grants

Volusia County Schools use Federal funds to support programs outlined under the Elementary and Secondary Education Act. These programs include:

### **Title I, Part A**

- Continued Title I services to 52 elementary, secondary, charter, and alternative schools
- Funded the Plus One program (one additional hour of instruction per school day) at eight Title I elementary school
- Funded the Advancement Via Individual Determination (AVID) program at 15 Title I middle and high schools
- Continued training for Waterford Early Learning Program at 30 schools
- Upgraded and implemented the new Waterford 5.0 Program for Title I Kindergarten, 1st, 2nd, and 3rd grade students in the areas of Reading, Math and Science
- Installed 1,550 new computers to use with the upgraded Waterford Early Learning System
- Deployed iPad carts to 18 Title I schools for implementation during the school year and to support the CSI summer program
- Provided continuous support for Thinking Maps at targeted schools
- Offered Parent to Kid Workshops at all Title I elementary schools during the school year
- Provided funds for supplemental Professional Development in the core curriculum areas (AIMS, Thinking Maps, etc.) for teachers at Title I schools
- Provided teachers at seven elementary, one K-8, one charter, six middle, and four high schools, with up to 10 'Gift of Time' hours funded through the 1003(a) School Improvement Grant for the time to collaborate in Professional Learning Communities
- Offered Summer Enrichment Adventure Lab (SEA) to 150 kindergarten and 1st grade students from Title I schools
- Offered a hands-on teaching and professional development component through the SEA Lab experience for up to 61 kindergarten, 1st grade, and primary ESE teachers using newly developed Common Core reading lessons that are available on the district website
- Offered Comprehension and Science Investigation (CSI) using newly developed Common Core lessons to approximately 1,700 registered Pre-Kindergarten-4th grade students from Title I schools with an average of 1,200 in daily attendance
- Continued Parent Involvement Services to all Title I Schools through four Parent Education Facilitators.
- Offered four Families and Community Together (F.A.C.T.) Fairs during the school year at New Smyrna Beach Middle, Galaxy Middle, Mainland High, and Taylor Middle-High
- Continued the Year 5 Coaching Initiative to include 31 middle and high school coaches and 51 elementary coaches
- Offered professional development to all new coaches: Elements of Coaching, CHAMPs, Designing Training, etc.
- Offered Instructional Coaching Institute Day 2-4 with Jim Knight on "Impact Schools" to all school-based coaches and a few principals and district staff

### **Title I, Part A: Homeless**

- Provided more than 499 backpacks, school supplies, and reading books to homeless students at non-Title I schools
- Provided tutoring for identified homeless students at non-Title I schools



# Federal Program Accomplishments

## **Title I, Part A: Supplemental Educational Services (SES) and Choice with Transportation**

- Enrolled 1063 students at 37 schools in tutoring services provided by private tutoring companies during 2012-13
- Requested and received \$100,000 in reallocated funds for 2012-13 to fund summer learning opportunities
- Granted by Florida Department of Education flexibility in use of Title I, Part A funds for SES
- Designed and implemented a district model to replace SES for after school tutoring, Students & Tutors Achieving Results (S.T.A.R.) program, for up to 1,400 students in Title I schools
- Students eligible for the program achieved a Level I on FCAT 2.0 in reading or math in spring 2013
- Tutoring program utilizes certified district teachers
- Tutoring program utilizes i-Ready software to provide diagnostic assessment in reading or math. Detailed performance reports are used to develop Student Learning Plans for each student. Students will be post tested to determine gains
- i-Ready provides instruction in reading or math during tutoring and any time during the school day and outside of school with Internet access
- Parents were notified on March 1, 2013 that students utilizing Choice could continue attending school of choice, but the district would no longer provide transportation

## **Title I, Part C**

- Enrolled 43 families (127 students) in the Migrant Education Program (MEP)
- Facilitated tutorials and provided ongoing Migrant Education Program staff trainings
- Facilitated MEP students to have access to the Online Learning lab and Virtual School
- Provided funding Credit Accrual Summer School Session for middle-high school students. One migrant student was able to graduate with access to the Online Learning Lab
- Partnered with Title I and Title III to provide funding for an Elementary Summer School program for migrant students
- Continued to provide funding for the Intensive English Summer Classes for our middle-high school students
- Continued to provide funding for the Home-School Connection Pre-School Summer program
- Created and distributed 105 Summer Learning Kits for K-12 MEP students
- Conducted 4th Annual Migrant Kindergarten Orientation
- Conducted 4th Annual Migrant Welcome Back to School Student-Parent Night
- Held Honor Roll and Recognition Award Ceremonies for migrant students
- Held Staff Recognition Activities
- Conducted four successful Migrant Parent Advisory Council meetings
- Participated in the in Federal Program's F.A.C.T. Fairs
- Partnered with nine outside agencies for educational, health, nutritional and guidance support
- Partnered with Lenscrafters to provide glasses for students
- Partnered with Project Share, Flagler Beach Rotary Club, Kiwanis Club of Astor, Santa Maria del Mar Catholic Church of Flagler and Pierson Elementary to provide a monthly food assistance program for the neediest students
- Partnered with First United Methodist Ladies group to provide cleaning supplies for migrant families
- Partnered with Faith Lutheran Church to provide back to school supplies for migrant students
- Facilitated access to annual hearing tests
- Attended Annual State Regional Identification and Recruitment (ID&R) Migrant Meeting





# Federal Program Accomplishments

- Accompanied 9 Taylor Middle-High students to Washington, D.C. to participate in the New American's Close-Up Program
- Migrant Staff participated in Adult Education Training
- Migrant Staff participated in East Coast Technical Assistance Center (ECTAC); Solutions for Out of School Youth (SOSY); Florida Migrant Parent Advisory Council (FMPAC) and New Coordinator's Trainings
- Katie Amaral and Michelle Rossie presented workshops at the National Migrant Conference and National Identification and Recruitment Forum

## **Title I, Part D**

- Provided funding for tutoring services for neglected/delinquent and at-risk students through Children's Home Society and Florida United Methodist Children's Home
- Funded a reading intervention teacher for neglected and delinquent students at PACE Center for Girls to receive additional instruction to help improve reading skills
- Funded reading and math programs for neglected and delinquent students through AMI Kids to provide intensive reading and math instruction to improve student's academic skills
- Continued to provide funding for transition services, intensive reading instruction, and competency-based Credit Retrieval/Recovery opportunities for neglected and delinquent students at Department of Juvenile Justice (DJJ) sites which include Volusia Regional Juvenile Detention Center, Residential Adolescent Program, G4S and the Volusia County Branch Jail

## **Title III**

- Continued providing two instructional technology programs, System 44 and Brainchild, for English Language Learners (ELL)
- Continued supplemental tutoring program, at elementary, middle and high school levels.
- Continued to provide parent workshops to promote parent literacy and parental involvement in their child's education
- Collaborated with Title I's F.A.C.T. Fair
- Held quarterly Recognition Award Ceremonies for ELL students
- Continued to fund the ESOL Summer Program, providing instructional enrichment opportunities in Science and basic skills instruction in language acquisition, reading, writing, and mathematics to kindergarten through fifth grade ELL students
- Partnered with Title I, Part C to provide an Intensive English Summer Program for middle-high school students at Taylor Middle-High
- Adult ESOL classes were offered at various school sites
- Provided professional development for ESOL and general education teachers in the following areas: instructional strategies, cross cultural communication and curriculum standards

## **IDEA, Part B, Entitlement**

- Expanded implementation of Early Interventions in Reading (EIR) to all elementary ESE separate classes and continued facilitating data analysis meetings to support effective instructional decision making
- Aligned standard protocol of decision making for elementary ESE services with General Education Intervention Procedures to provide seamless transition for students entering and exiting ESE services
- Provided *Kagan Cooperative Learning* professional development and follow-up coaching to 107 teachers and coaches
- Provided *Accommodations Training* sessions for Empowering Educators for Excellence (E3) teachers
- Began the fourth cohort group of the Autism Spectrum Disorder (ASD) Endorsement coursework, approved by the Florida Department of Education (FLDOE) and offered through VCS. To date, 60 VCS teachers and district staff have completed the courses required to earn the ASD Endorsement



# Federal Program Accomplishments

- Expanded implementation and support of *Rethink*, a web-based educational platform providing individualized lesson planning, progress monitoring, and job-embedded professional development for teams of educators, paraprofessionals, related service providers, and parents of students with autism spectrum disorders and other exceptionalities. 50 student licenses were allocated, with ongoing professional development and coaching provided to service providers
- Surveyed sampling of students in secondary schools addressing State Performance Plan (SPP) Indicator 13 and active student involvement in the Individual Education Plan (IEP) development process
- Facilitated two trainings of *CHAMPs: A Proactive and Positive Approach to Classroom Management Training of Trainers* to 25 participants to build capacity of CHAMPs trainers in the district
- Provided professional development for *On-Going Progress Monitoring in Reading* to 75 K-5 ESE teachers in the district
- Facilitated the 3<sup>rd</sup> *Annual Accessing Science through Access Points (ASAP) Science Expo* for students with significant cognitive disabilities. Twenty-two teacher and student groups participated in this event from district middle and high schools
- Trained 75 ESE Access Course teachers in *Best Table Partner Classroom Suite* and *Unique Learning Systems* curriculum
- Provided three sessions of *STARTS- Skills, Tips And Routines for Teacher Success (STARTS)*, a four-day training requirement for new-to-ESE teachers
- Implemented face-to-face and online training for all teachers who administer Florida Alternate Assessment
- Trained 152 new personnel in *Nonviolent Crisis Intervention (NCI)* and recertified 614 for a total of 766 VCS personnel trained in the prevention and management of crisis behavior
- Developed and implemented new course offerings for students eligible for alternate assessment in order to offer Access Courses for core academic subjects
- Introduced a new parenting series to parents of young students with ASD, designed to meet the social communication needs of young children with autism, running two six-week sessions with childcare provided on-site
- The Volusia Adaptive Assistive Technology Team (VAATT) processed 1,506 equipment check-outs throughout the school year, with 819 of those items remaining checked out for summer use
- Continued monthly monitoring to reduce incidents of restraint of students with disabilities. There were 3.36% fewer incidents of restraint in the 2012-13 school year than in the previous school year
- Implemented the electronic Functional Behavioral Assessment/Behavior Intervention Plan within the IEP electronic program
- Received FLDOE confirmation of 100% compliance with the matrix cost factor documentation from the FLDOE Self-Assessment
- Revised district guidelines for Service Animals
- Assisted the district in resolving numerous legal cases with an attorney and/or advocate
- Revised IEP documents to comply with new state legislation
- Added on-line graduation requirements to the electronic IEP system
- Developed automated email notification for all IEP participants
- Presented draft ESE Special Policies and Procedures (SP&P) to the state for approval
- Developed IEP meeting notice alerts for all participants who would be able to claim Medicaid
- Developed an electronic tracking system for parental response to the question if they were able to invite a person of choice to the IEP meeting



# District Accomplishments

## School Accomplishments:

- Fifty-nine schools earned the Five Star School award from the Florida Department of Education.
- Seabreeze High School was named a 2011-2014 Visual Art Demonstration School by the Florida Department of Education. Art teachers, Lisa Botkin and John Richmond, completed an extensive application containing data, videos of teaching students, student art and awards. Seabreeze High is one of very few that have received recognition for this new collaboration between the Department of Education and Florida Art Education Association.
- Cypress Creek Elementary and Champion Elementary schools were recognized for earning the designation as a Music Demonstration School for 2012-2015 by the Florida Department of Education.
- Hinson Middle School participated in the Business Innovation Factory's Teacher Research study. This study is affiliated with Gates research and Hinson Middle School was one of three schools selected in the country to participate.
- Heritage Middle students won first place in the individual categories at the Science Olympiad Regional and State Competitions.

## Student/Staff Accomplishments:

- Four Cypress Creek Elementary students placed in school transportation State Poster Contest. The two first place winners were submitted at the national conference. This year's national theme was: "Stand Back from the Yellow and Black."
- Jennifer Foutch, Creekside Middle school counselor, was named FSCA Middle School Counselor of the Year by the Florida School Counselor Association.
- Volusia's 2013 graduates garnered over \$33,291,340 in scholarships.
- Opportunities to experience the Arts abound in all of Volusia's K-12 schools. Students regularly compete at the state and national level winning thousands of dollars in scholarships and the honor of being selected to display their work throughout the country, including the Capital in Washington, D.C.
- Janet Meza, Taylor Middle-High senior, won the 2012 Hispanic Heritage Month Award/Essay/Art contest. Ms. Meza was the sole winner in the high school category and won a four-year Florida College Plan scholarship provided by the Florida Prepaid College Foundation.
- Rylee Mack, South Daytona Elementary student won first place in the Florida Division of Emergency Management, region five, Severe Weather Awareness poster contest. Ms. Mack was one of seven students to be recognized statewide during a five-day tour by state officials.
- Meryl Liu, Cypress Creek Elementary fourth grade student, was named the Doodle 4 Google state winner for Florida.



# District Accomplishments

- Devon Robinson, New Smyrna Beach High freshman, and Valencia Robinson, New Smyrna Beach Middle teacher, both placed first in the Black History Month Excellence in Education contest. Devon won the high school division of the Black History Month essay contest. He was awarded a four-year, prepaid scholarship to a Florida college or university. Valencia won the middle school division of the Black History.
- Monica Prather, Hinson Middle teacher, won the 2013 International Reading Association Award for Technology and Reading for her project, “Tangerine.” The IRA Award for Technology and Reading honors educators in grades K-12 who are making an outstanding and innovative contribution to the use of technology in reading education.
- A total of ten FFA students from DeLand Middle, DeLand High, Heritage Middle and University High received first place in their respective competitive and leadership events at the 84th Florida FFA State Convention.
- Sixty Volusia County students were selected as “All-State” musicians for the state of Florida. These students were chosen from among several thousand students in a statewide audition process.
- Five Volusia County Schools seniors were named Dell Scholarship recipients. There were only 11 winners in the entire state of Florida and more than 300 in the United States. Each student participated in AVID (Advancement Via Individual Determination) for four or more years.

## District Accomplishments:

- The School District of Volusia County is recognized as one of only four districts out of 16,000 nationally to receive the Career Academy Innovation Community Award from the Ford Motor Company Fund. Volusia has 32 academies in 10 high schools that combine college-preparatory curriculum with a career focus.
- Volusia County Schools addresses the needs of the 21st century through the Bring Your Own Technology program (BYOT). BYOT empowers students and teachers to leverage students’ existing personal technology as a learning tool to expand the classroom beyond four walls and school gates. By allowing students to access a wireless network, the BYOT program encourages students to bring their personal Wi-Fi-enabled smartphones, tablets, netbooks, and laptops to class so teachers can use these tools to foster the development of 21st century skills.
- Volusia’s STEM (Science, Technology, Engineering and Mathematics) curriculum for young women and minorities has been strengthened by working collaboratively with Embry-Riddle Aeronautical University in the field of aeronautics.
- Two School Way Café managers won awards from the Florida School Nutrition Association: Teresa Azevedo, Creekside Middle, Nutrition Award and Louise Sublette Award - Winnie Crockrell, Holly Hill School, Super School Award for large district.
- Volusia County School District teachers and administrators are innovative and creative in developing and delivering nationally recognized programs such as gender specific classes and Plus One that extends the day by one hour for selected high poverty schools.



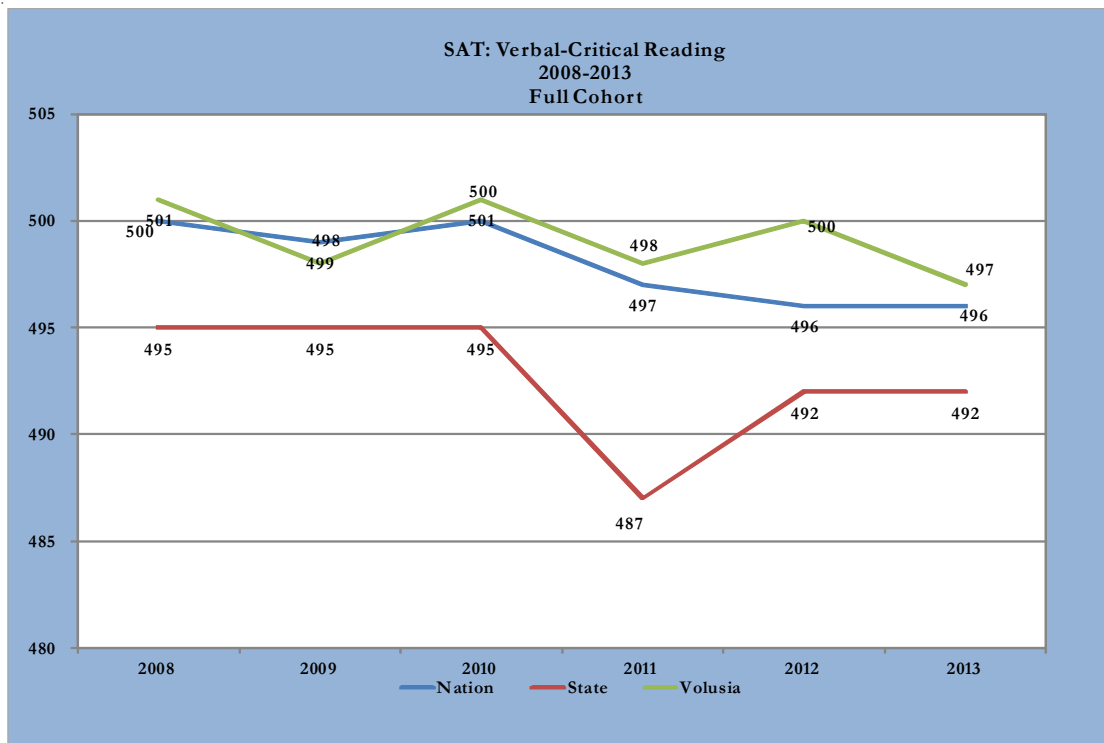
# Performance Accomplishments

## SAT Reasoning Test Combined Scores

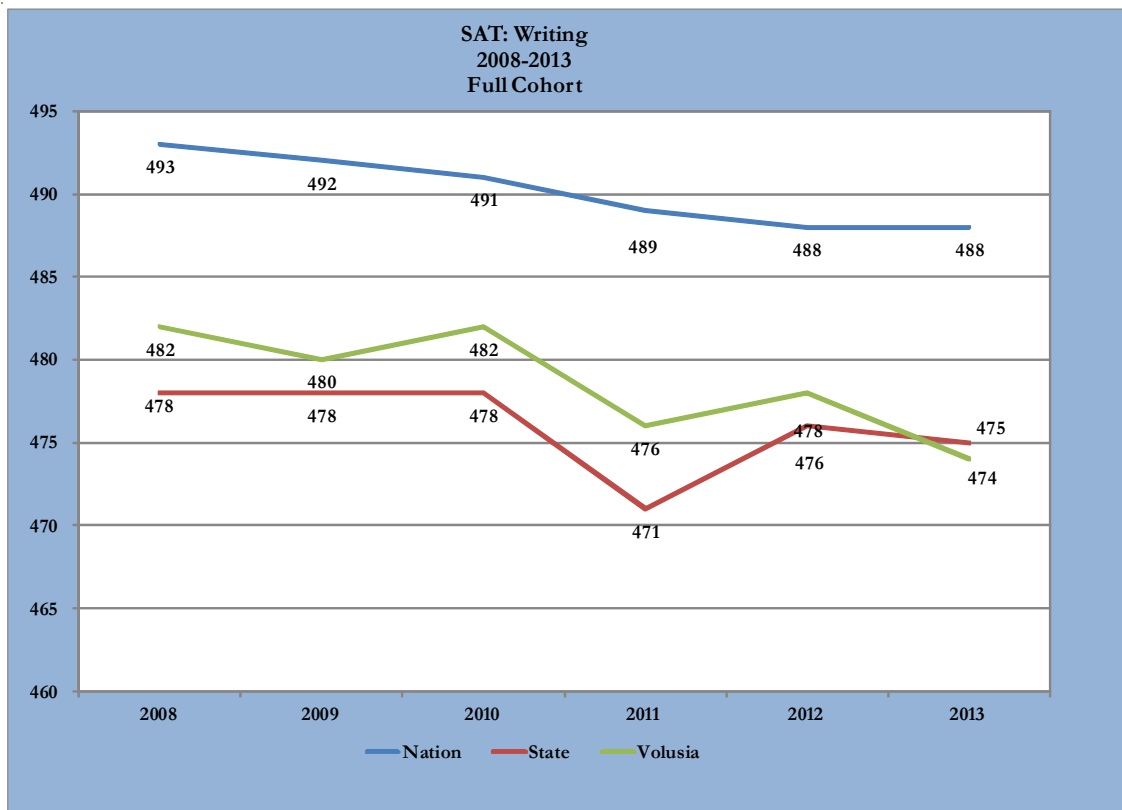
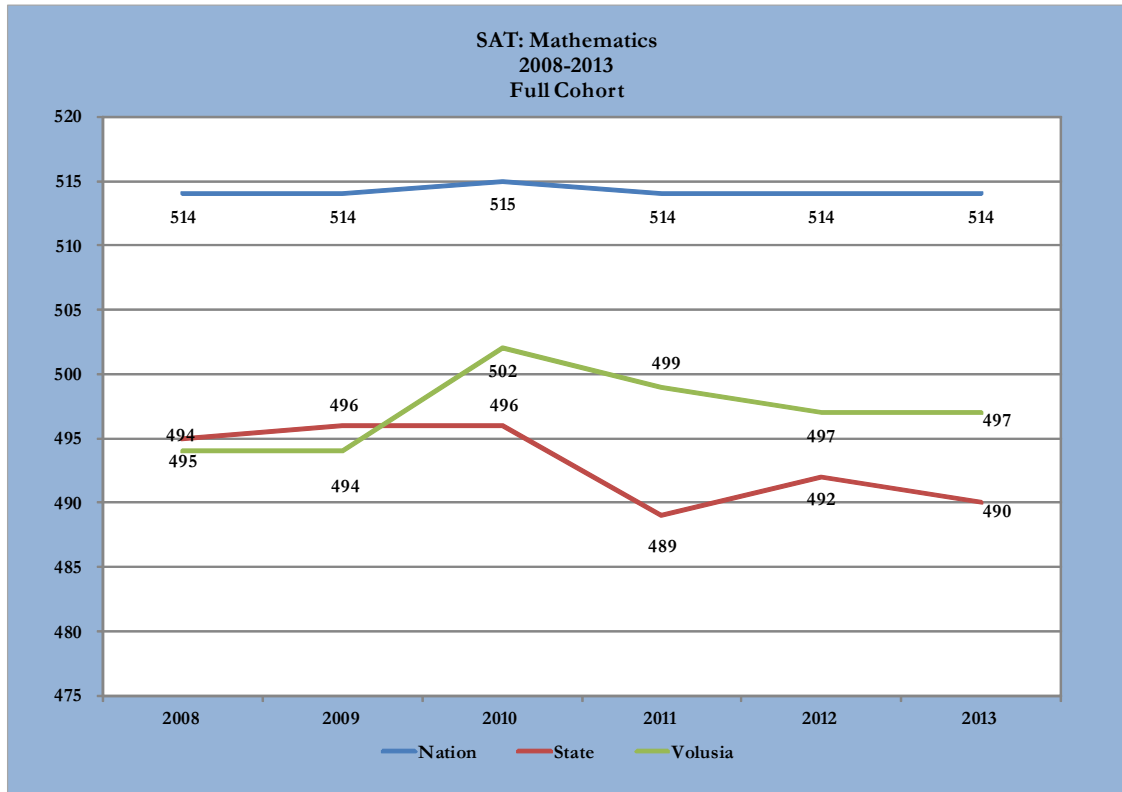
	2008*	2009*	2010*	2011*	2012*	2013*
	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>	<u>Mean</u>
Nation	1507	1505	1506	1500	1498	1498
Florida	1468	1469	1469	1447	1460	1457
Volusia	1477	1472	1485	1473	1475	1468

\*Includes new writing component

The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills and for admission criteria to many four-year universities. Critical reading, mathematics, and writing scores range from 200 to 800 in each subject. Because the percentage of students who take the SAT varies dramatically from school to school, district to district, and state to state, comparisons may be misleading. The district tests approximately 55 percent of its seniors as compared with approximately 49 percent nationally. The reporting of SAT scores changed dramatically in the spring of 2011. The following graphs reflect adjusted scores from 2008 through 2013. These scores now include seniors who tested in the Spring of their senior year. Previously, the College Board had only reported on seniors who took the SAT through March of their senior year. Despite these changes, Volusia remains above the state average in Reading and Mathematics in 2013. Volusia also outperformed the nation in Reading.



# Performance Accomplishments



# Performance Accomplishments

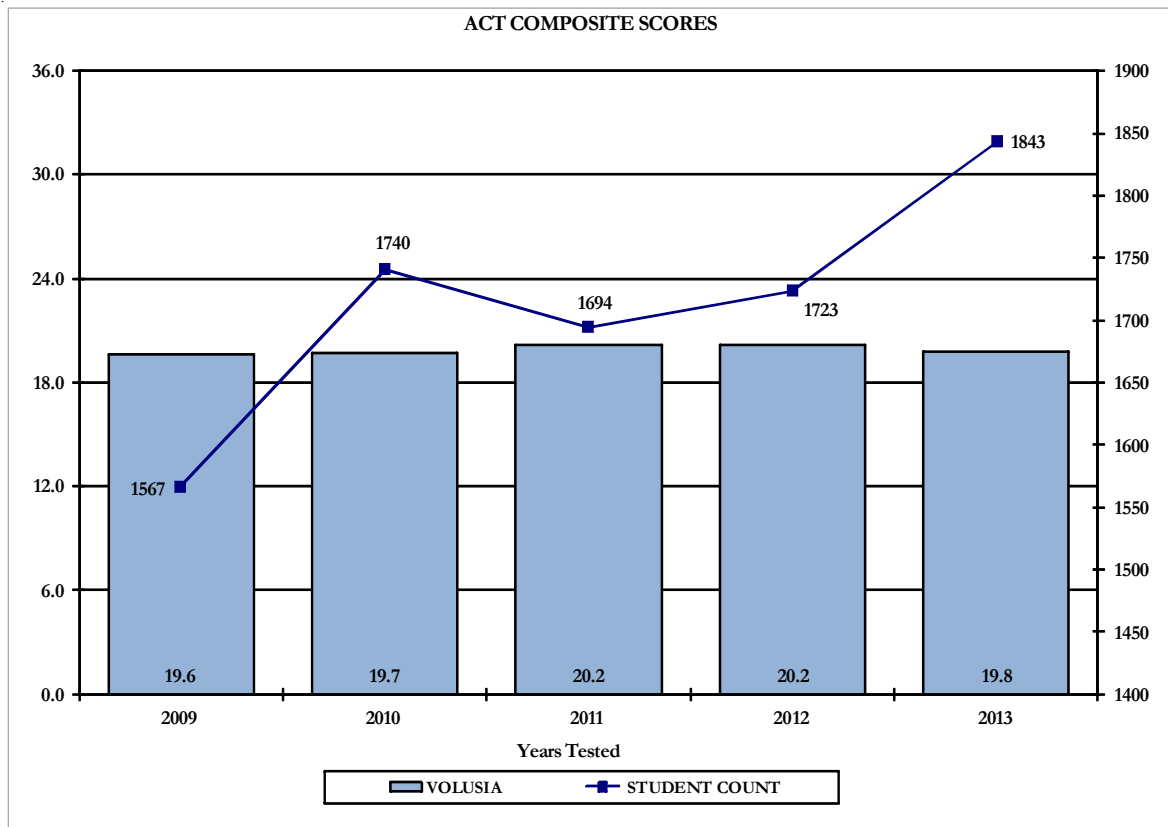
## American College Test (ACT)

### Combined Scores

	2009	2010	2011	2012	2013
	Mean	Mean	Mean	Mean	Mean
Nation	21.1	21.0	21.1	21.1	20.9
Florida	19.5	19.5	19.6	19.8	19.3
Volusia	19.6	19.7	20.2	20.2	19.8
# of Test-Takers	1567	1740	1694	1723	1843

The ACT consists of four subtests: English, Mathematics, Reading, and Scientific Reasoning; a Composite score is also calculated and reported. Scores are based on a 1 to 36 scale and are reported for each subtest area as well as the composite score.

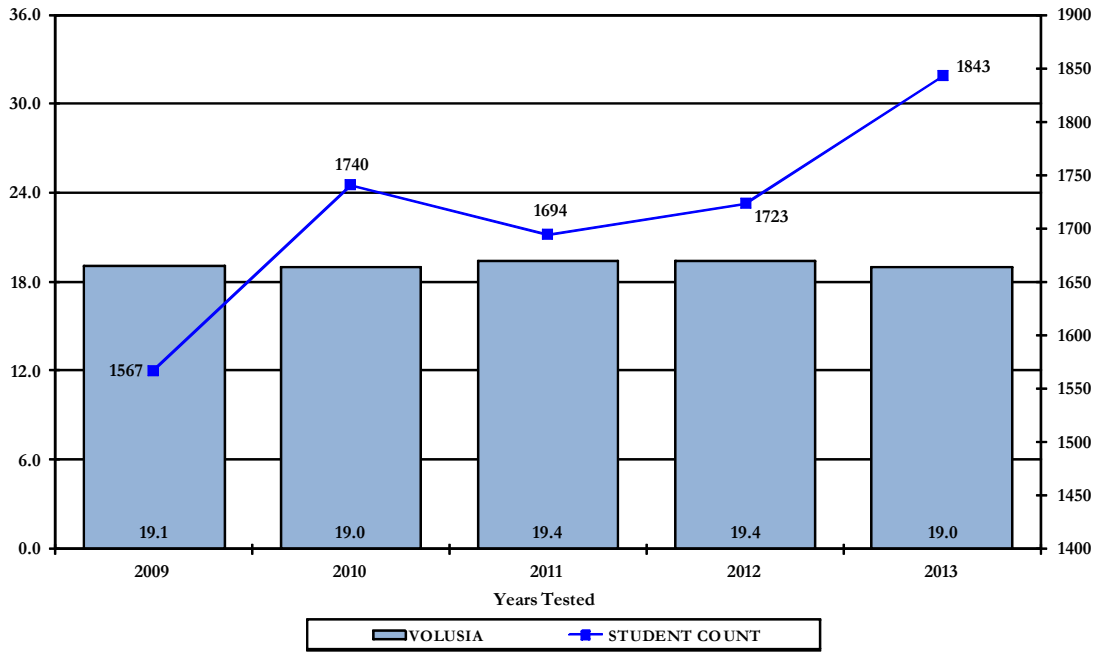
In 2013, 1,843 students took the ACT, compared to 1567 in 2009. Participation in this test has increased while performance is relatively stable.



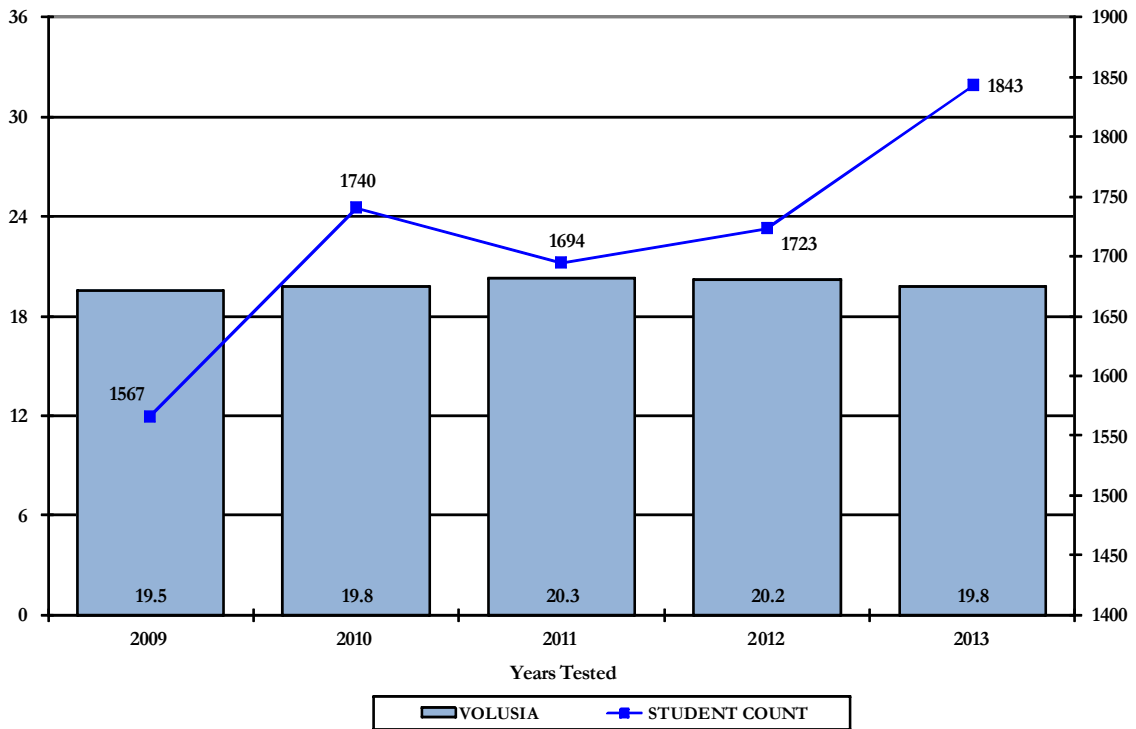


# Performance Accomplishments

## ACT ENGLISH SCORES



## ACT MATHEMATICS SCORES



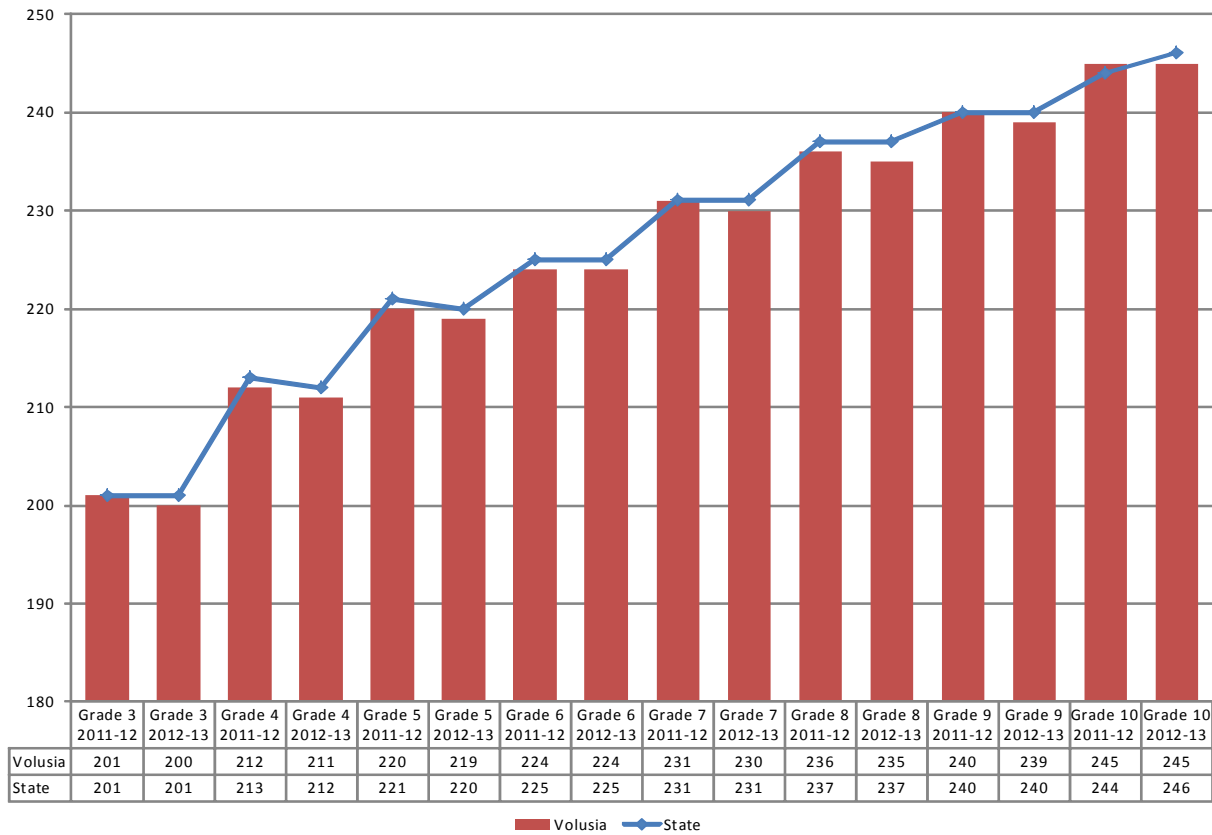
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Reading Assessment

Each spring, students in grades 3 through 10 take the Florida Comprehensive Assessment Test in reading and grades 3-8 take the Florida Comprehensive Achievement Test in mathematics. Beginning in 2011, students took the FCAT 2.0 which is a different, and more rigorous assessment than has been used in the past. It is aligned to the Next Generation Sunshine State Standards. This test measures students' ability to read critically, analyze multiple passages, and to apply higher level reasoning skills. Volusia students performed similarly to the average state score.

### FCAT 2.0 Reading Achievement



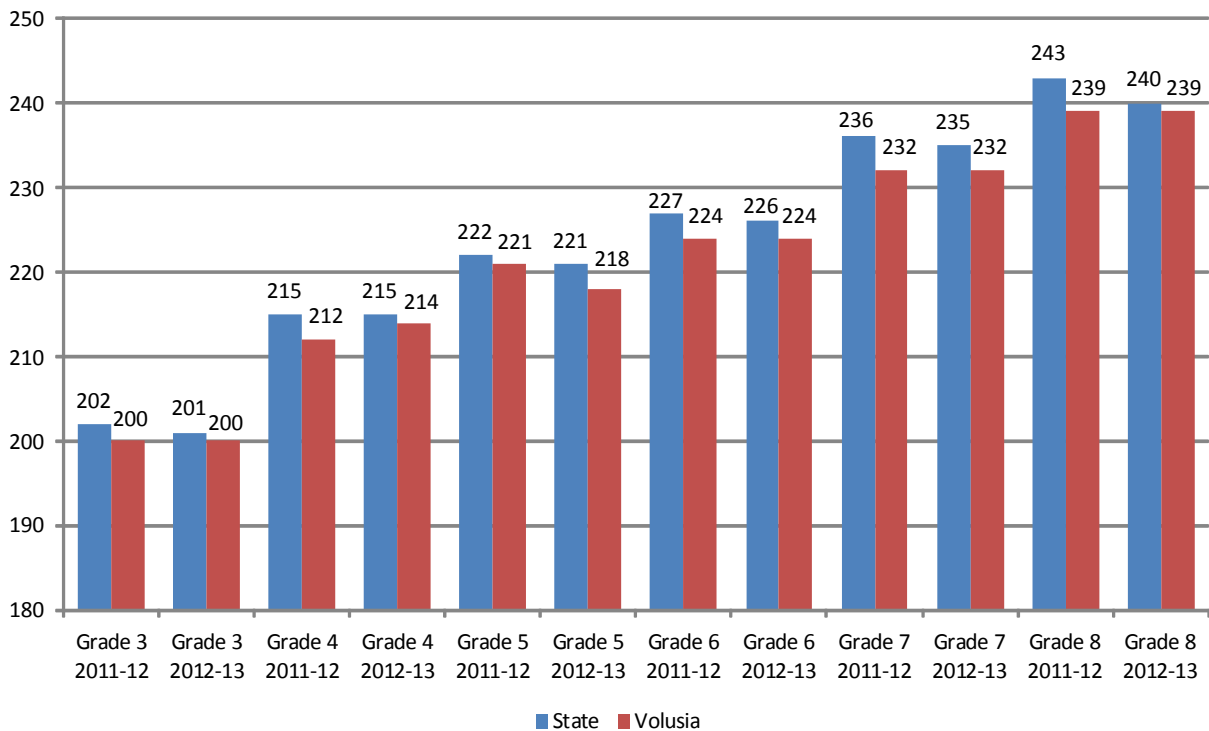
# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Math Assessment

Students are also annually assessed in mathematics. In 2011 for the first time, ninth graders enrolled in Algebra took the Algebra I End-of Course Exam. Students in grades 3-8 take the FCAT 2.0 mathematics assessment. This test measures students' ability to solve real-world problems, convert across measurement systems, and use critical thinking skills. Volusia students performed similarly, although slightly lower in most grade levels, to the average state score.

**FCAT 2.0  
Math Achievement**

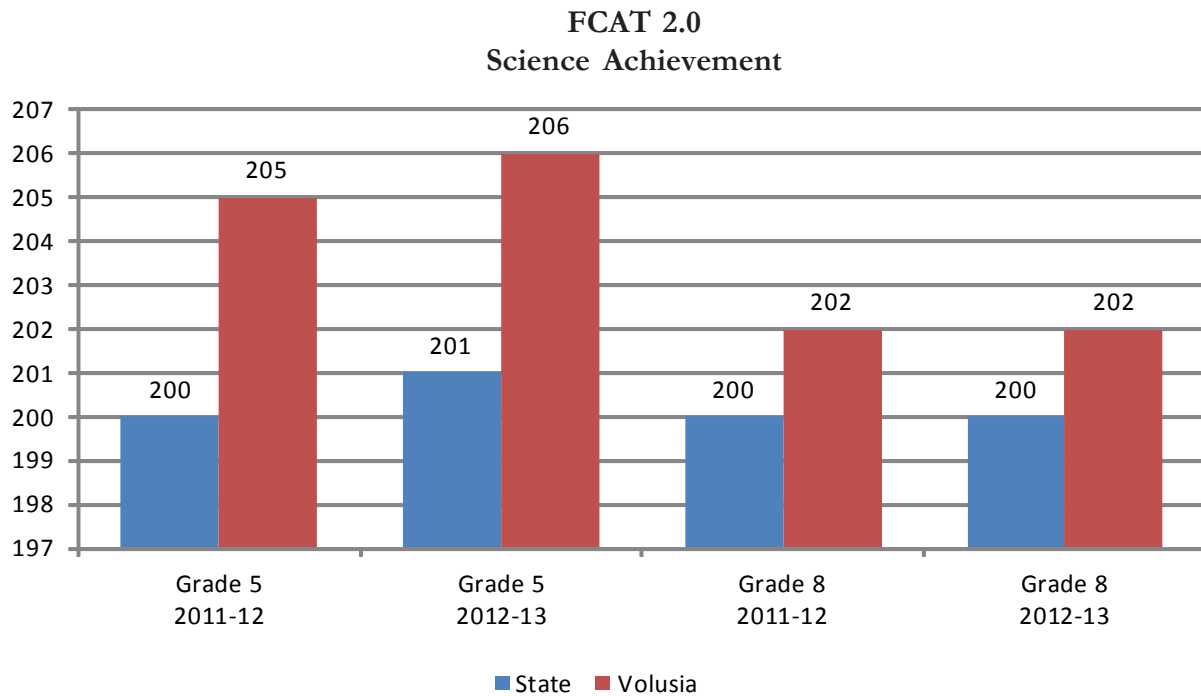


# Performance Accomplishments

## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Science Assessment

Florida students are tested in the areas of chemical sciences, earth and space sciences, life and environmental sciences, and scientific reasoning. The bar graphs below show the achievement of Volusia students in grades 5 and 8; the grade levels tested by the Florida Department of Education in science. Volusia students continue to outperform the state averages in both grade levels.



# Performance Accomplishments

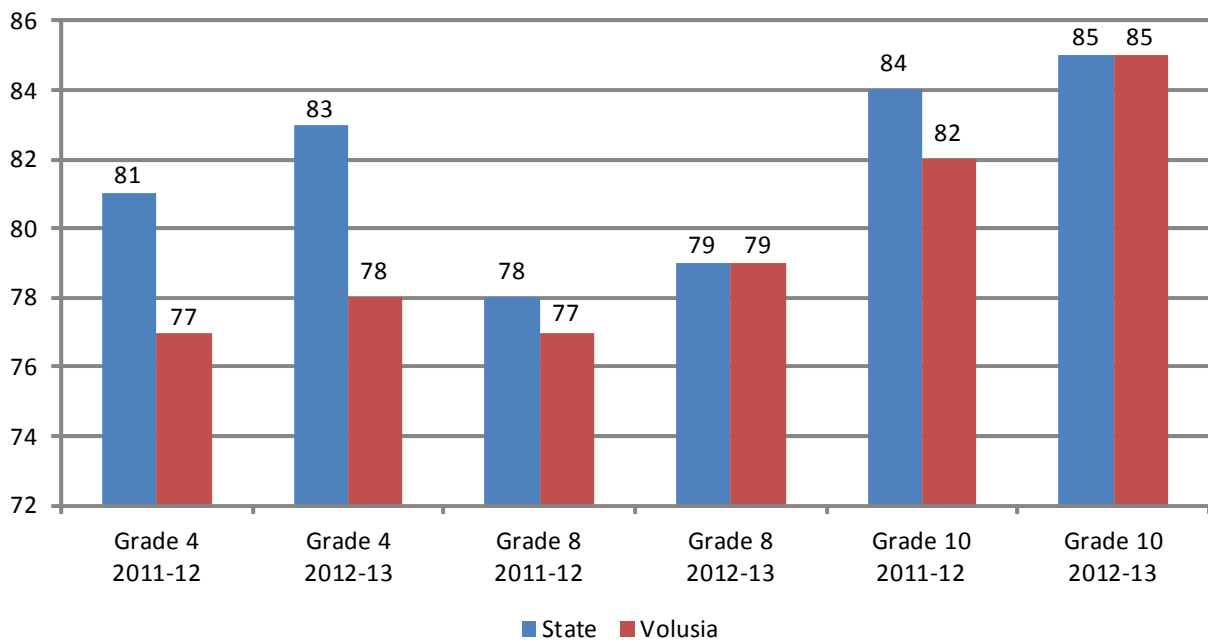
## Florida Comprehensive Assessment Test (FCAT)

### FCAT 2.0 Writing Assessment

Since 1991, Florida's public school students have participated in statewide writing assessments. Writing prompt scores range from 1 to 6; the scoring rubric is based on four criteria: focus, organization, conventions, and supporting details. The FCAT writing test is administered in grades 4, 8 and 10. In 2012, the state Board of Education had an emergency meeting to reduce the cut scores used in the School Accountability System on the writing test for proficiency. This was due to unanticipated impacts of a more rigorous grading procedure. Therefore, the 2012 writing proficiency is based on a 3.0 rather than the 4.0 that has been in place for several years. In 2013, the cut score was raised to a 3.5. The data below reflects both 3.0 and 4.0 percentages in the table. The graph is of the 3.0 data to better show a two-year comparison.

FCAT Writing Assessment						
	Grade 4		Grade 8		Grade 10	
	3.0 & above	4.0 and above	3.0 & above	4.0 and above	3.0 & above	4.0 and above
2011-12						
Florida	81%	27%	78%	33%	84%	38%
Volusia	77%	22%	77%	34%	82%	33%
2012-13						
Florida	83%	37%	79%	35%	85%	40%
Volusia	78%	31%	79%	34%	85%	35%

### FCAT 2.0 Writing Assessment

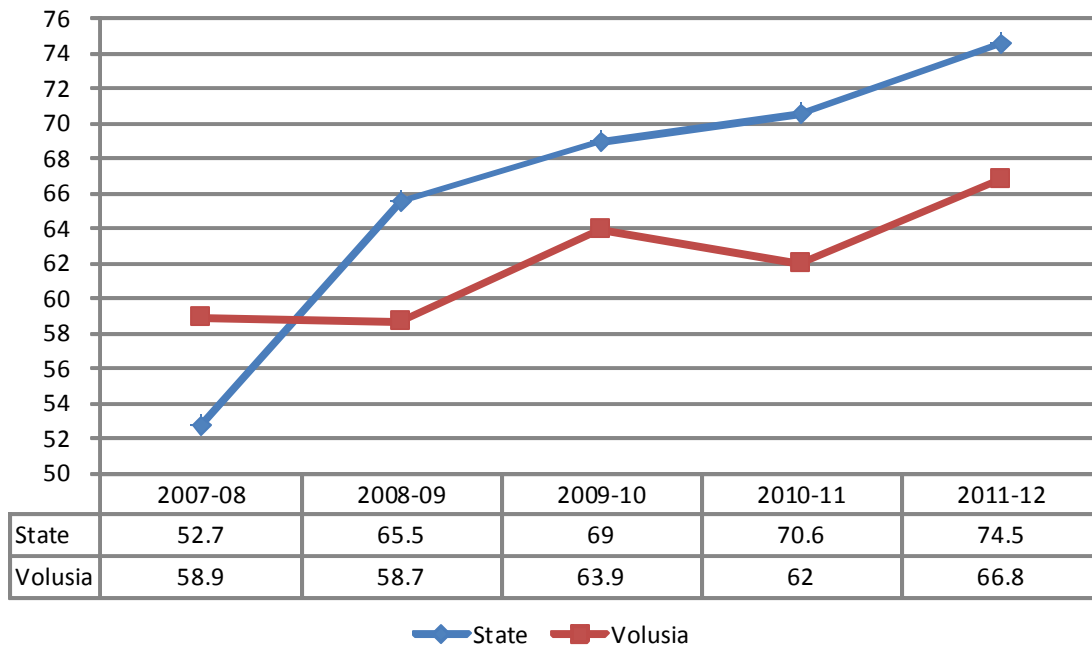


# Performance Accomplishments

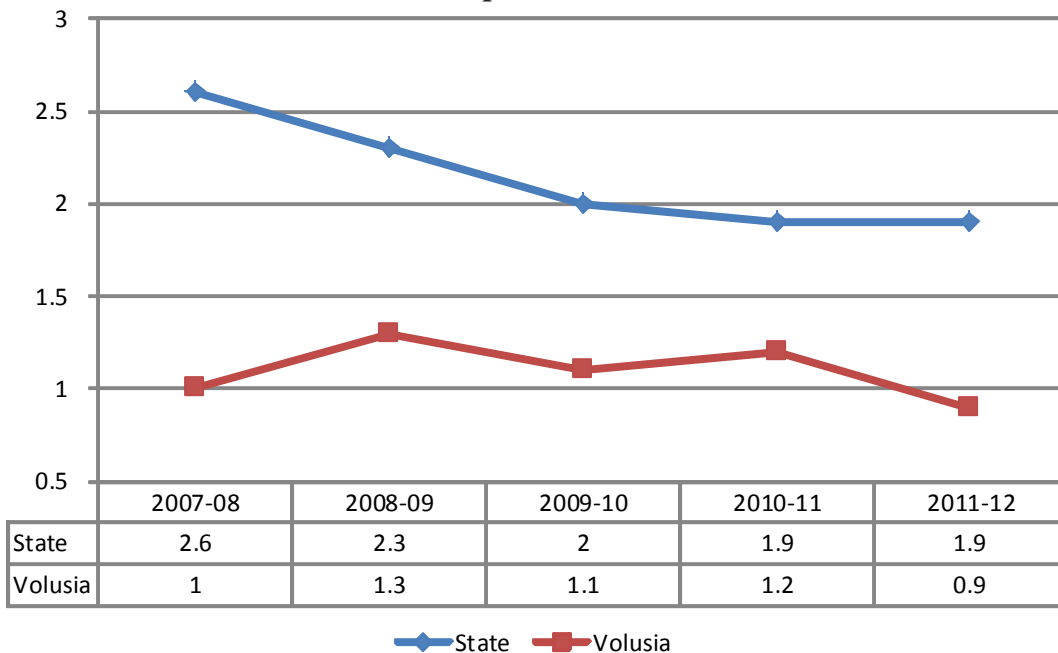
## Graduation and Drop-Out Rates

Graduation rates are important public school accountability measures. Florida is required to use the Federal Uniform Rate, which does not count any students who withdrew to Adult Education programs or who graduate with a special diploma. The graduation rate increased from 62% to 66.8% in 2013. Drop-out rates had a decrease from 1.3 percent in 2009 to 0.9 percent in 2012. Graduation and Drop-out Rates for 2013 will be available later in the year.

### Federal Graduation Rates



### Drop-Out Rates

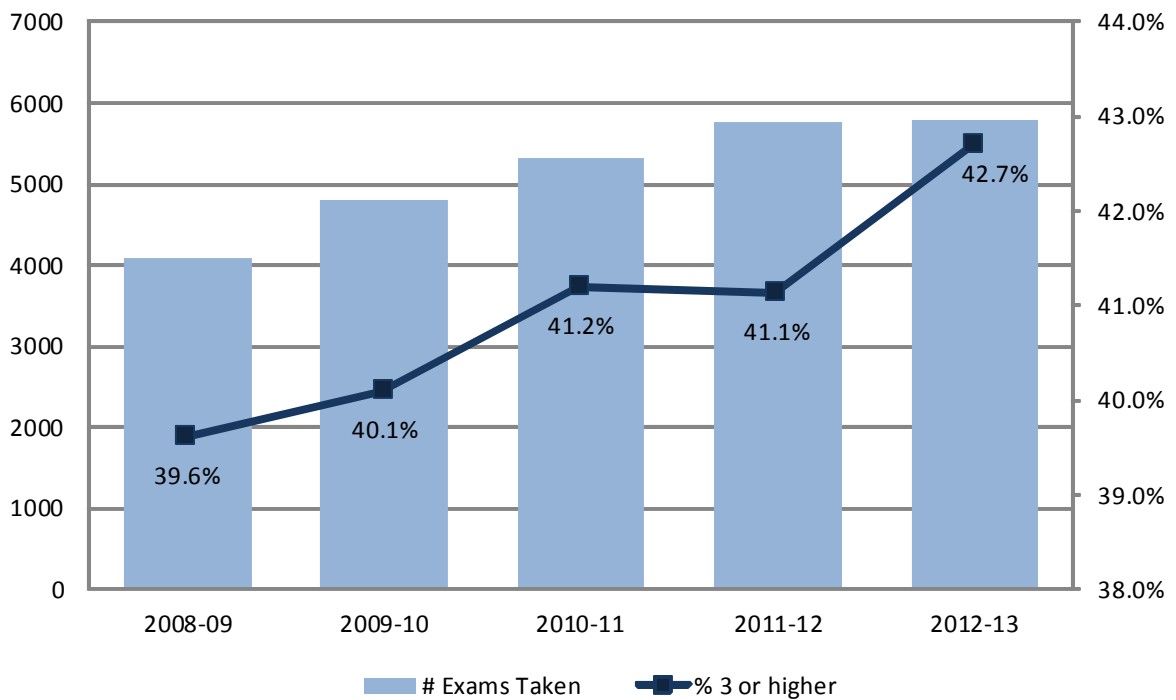


# Performance Accomplishments

## Advanced Placement Growth and Performance 2009 to 2013

Over the last five years, the number of Advanced Placement exams taken by students in Volusia County has increased from 4,086 to 5,801. At the same time, performance, as defined by students scoring three or higher, has increased. In 2013, 5,801 exams were administered with a passing rate of 42.7 percent, an improvement over the prior year. These data elements indicate increasing performance and participation rates among Volusia high school students and increasing levels of preparation for post-secondary readiness.

Advanced Placement Growth and Performance





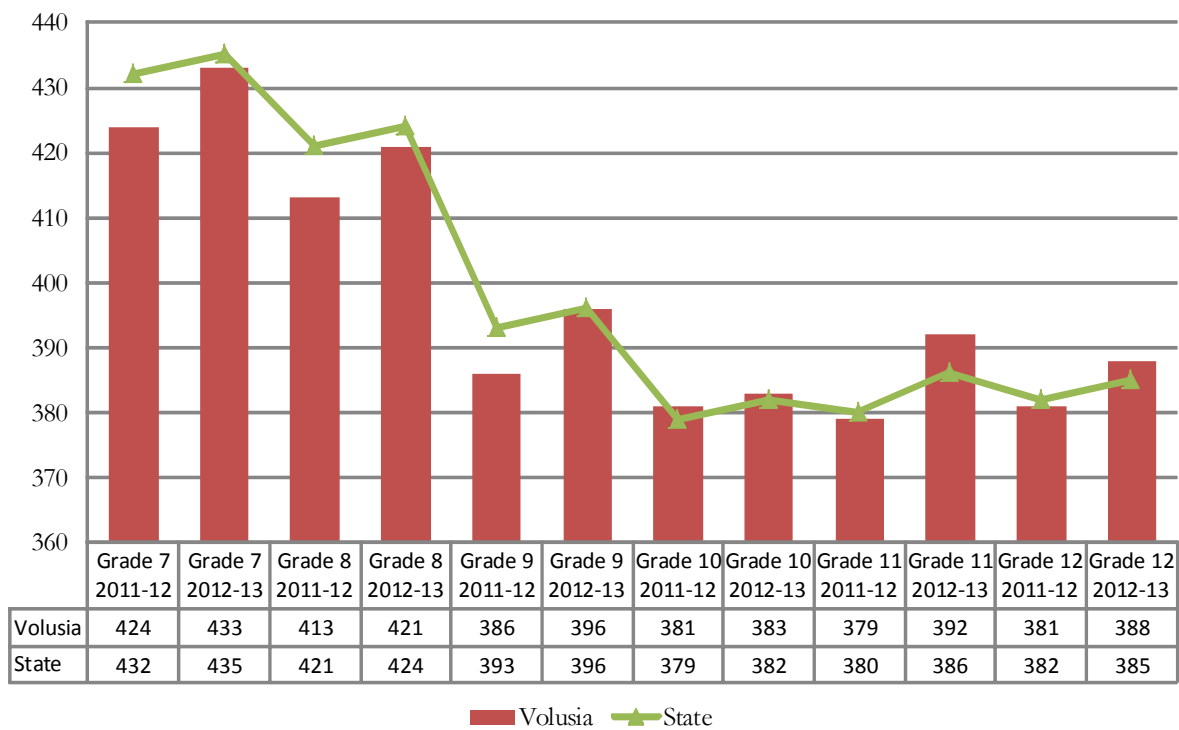
# Performance Accomplishments

## End-of-Course Tests

### Algebra End-of-Course

In 2013, the Algebra I EOC was administered to Volusia students enrolled in Algebra International Baccalaureate, Algebra I and Algebra I Honors. Students who entering 9th grade in the 2011-12 school year are required to pass the Algebra I EOC with an Achievement Level of 3 or higher. This requirement will apply to all future students. Volusia performed below the state in the lower grade levels but above the state in the upper grade levels.

EOC Test  
Algebra Achievement

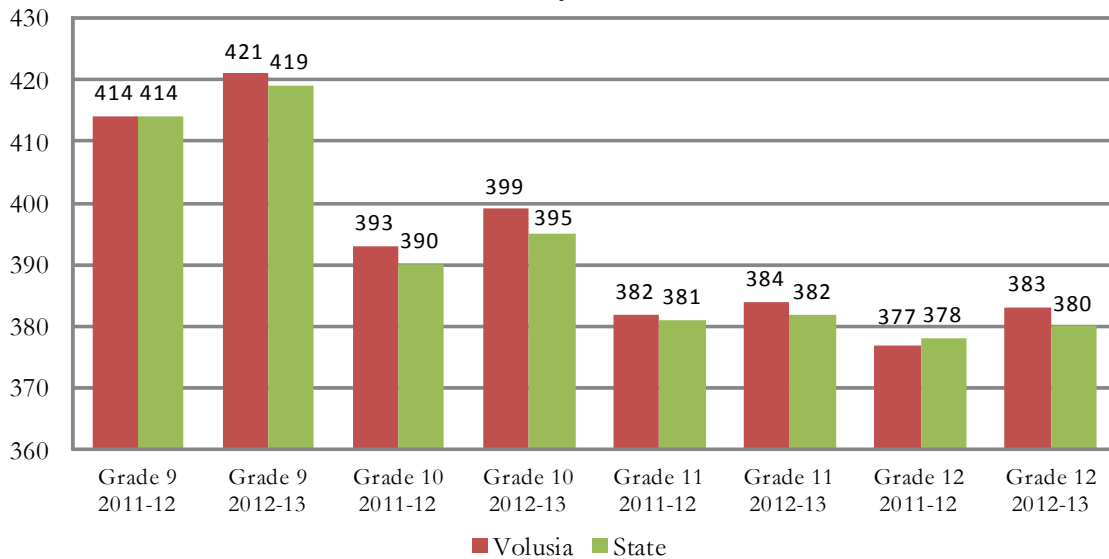


# Performance Accomplishments

## Geometry End-of-Course

In 2013, all students enrolled in Geometry I and Geometry Honors participated in the Geometry EOC. Volusia continues to outperform the state in 10th, 11th and 12th grades. In 9th grade, Volusia performed equally as well as the state.

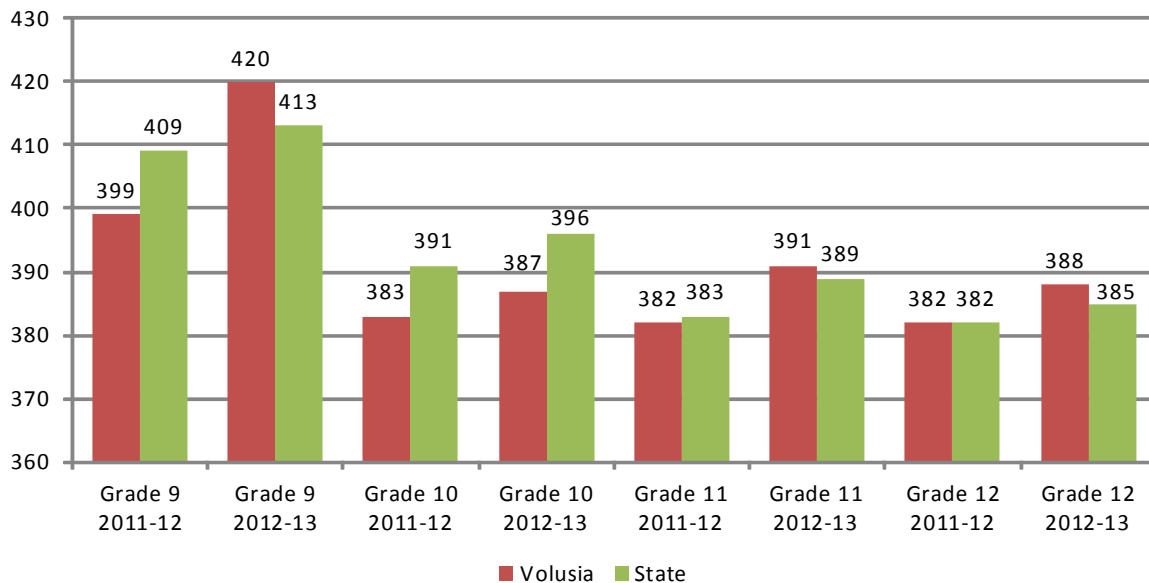
### EOC Test Geometry Achievement



## Biology End-of-Course

In 2013, all students enrolled in Biology I and Biology I Honors participated in the Biology EOC. Volusia performed at par with the state in all grades except 10th. However, the majority students taking the biology EOC in 10<sup>th</sup> grade were students who were retained or were repeating Biology. Volusia had moved to Biology as a 10<sup>th</sup> grade course rather than 9<sup>th</sup> grade in 2013 so the data from this year is not normalized.

### EOC Test Biology Achievement



# Divisions and Schools

The Divisions and Schools sub-section includes summary information on the following departments and schools:

- School Board
- Office of the Superintendent
- Facilities Services
- Financial Services
- Human Resources
- Instructional Services
- Student Transportation Services
- Technology Services
- School Organization Chart
- Elementary Schools
- Middle Schools
- High Schools
- Special Center Schools



**STUDENTS FIRST**  
**Volusia County Schools**



<b>School Board</b>	
5.0	Board Members
1.0	Agency Clerk
<b>6.0</b>	<b>Positions</b>

## Mission Statement

The mission of Volusia County Schools is to develop and implement a plan to increase student achievement significantly. This will be accomplished by removing unnecessary rules and regulations and by seeking exemptions for restrictive state statutes.

## School Board Division Budget

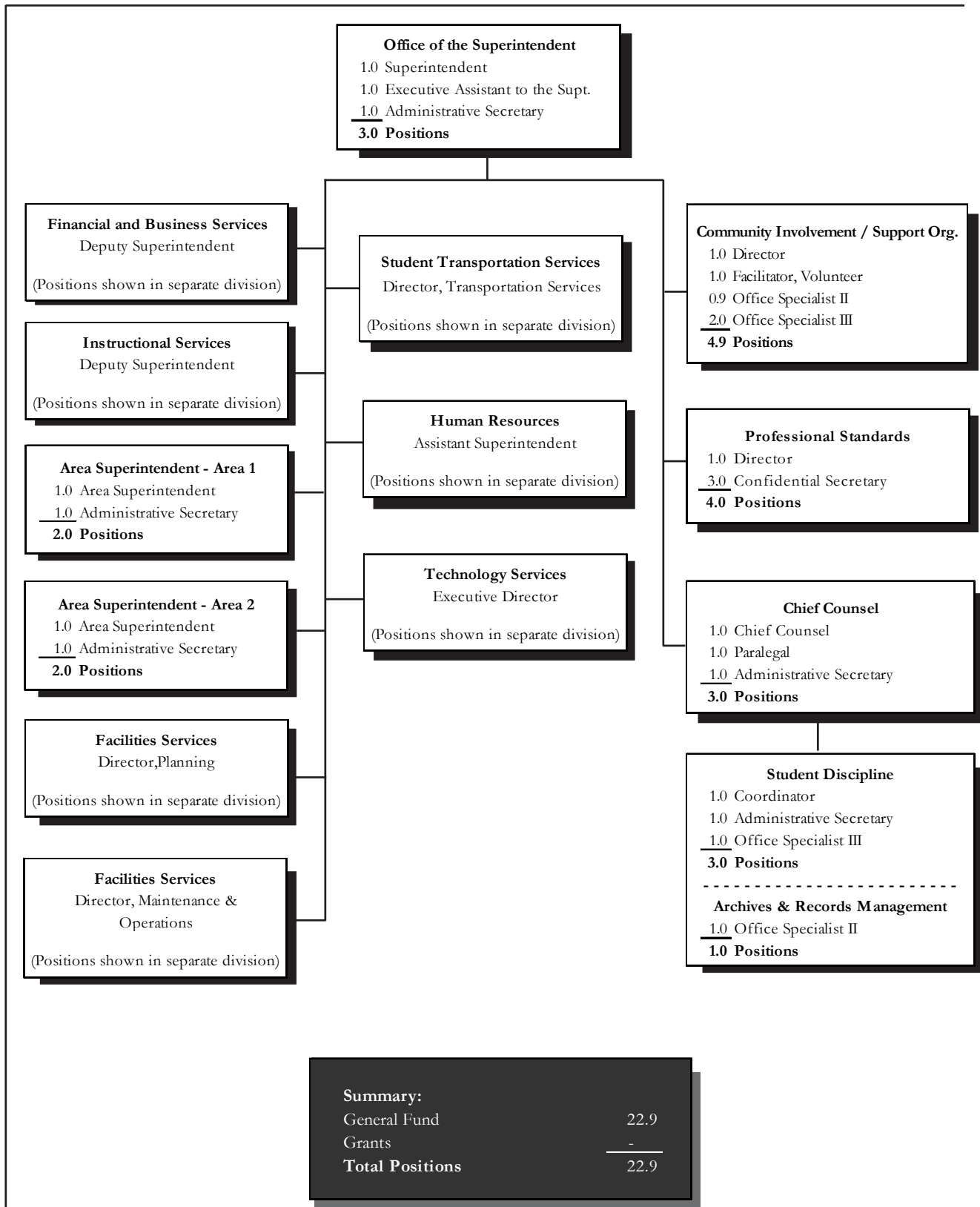
<u>Departments</u>	<u>Actuals</u> <u>2011-2012</u>	<u>Adopted</u> <u>2012-2013</u>	<u>Actuals</u> <u>2012-2013</u>	<u>Adopted</u> <u>2013-2014</u>
School Board	\$ 349,141	\$ 346,102	\$ 329,233	\$ 387,203
<b>Total Departments</b>	<b>\$ 349,141</b>	<b>\$ 346,102</b>	<b>\$ 329,233</b>	<b>\$ 387,203</b>

<u>Expenditure Categories</u>	<u>Actuals</u> <u>2011-2012</u>	<u>Adopted</u> <u>2012-2013</u>	<u>Actuals</u> <u>2012-2013</u>	<u>Adopted</u> <u>2013-2014</u>
Salaries	\$ 219,936	\$ 219,936	\$ 208,818	\$ 219,936
Benefits	88,337	78,638	73,773	119,738
Purchased Services	5,080	6,715	8,114	6,715
Materials and Supplies	1,043	1,500	985	1,500
Other Expenses	34,745	39,313	37,543	39,313
<b>Total Expenditures</b>	<b>\$ 349,141</b>	<b>\$ 346,102</b>	<b>\$ 329,233</b>	<b>\$ 387,203</b>



# Office of the Superintendent



## Mission

The mission of the Office of the Superintendent is to support the School District of Volusia County's mission, goals and objectives by providing bold instructional leadership with a focus on academic achievement, access and equity, high performing instructional and non-instructional staff, involved family and community, safe and orderly environment, and effective and efficient financial and business operations.

## Issues and Trends

The Southern Association of Colleges and Schools named the School District of Volusia County as Florida's first school district, and the nation's third, to earn district accreditation as a quality school system for its comprehensive approach to increasing student achievement in November, 2004. In January, 2010, the school district was re-accredited for an additional five years. The College Board has recognized the school district for its student access to excellence initiatives. The Ford Foundation has named Volusia's Career Academy Program as one of the top five in the nation.

An aggressive 10-year construction plan began in January, 2002 with the passage of a voter-approved 15-year half-cent sales tax. Construction of the 10-year work program has been completed. Now that the school district has fulfilled the half-cent sales tax building program, the continued maintenance of the new and renovated facilities will become more of a challenge as capital revenue continues to decline. The implementation of class size at the classroom level, along with school enrollment decreases, will necessitate a focused and strategic evaluation of the impact of program placement, student distribution and school assignment policies on facility utilization.

## DISTRICT STRATEGIC GOALS (2012-2015)

The Superintendent is responsible for working with the School Board and staff to implement the district strategic plan through providing direction for the goal actions and monitoring the progress indicators.

- GOAL 1:** Implement a comprehensive curriculum that is driven by Common Core Standards and other standards established by the State of Florida.
- GOAL 2:** Increase achievement for each and every student by ensuring access to rigorous programs, addressing diverse educational needs, and providing access to technology.
- GOAL 3:** Promote an emotionally, intellectually and physically safe environment for all students and staff.
- GOAL 4:** Foster an environment that promotes on-going professional development and improved job performance for all teachers and staff.
- GOAL 5:** Communicate with all stakeholders through various media to promote collaboration, parent involvement and community partnership.



# Office of the Superintendent

## Superintendent's Priority Initiatives

- Continuing attention on increasing student learning and achievement and closing the achievement gap to ensure that each student will learn
- Providing sound fiscal leadership for the school district operating and capital budgets, including attention to the District Cost Differential (DCD) issue and the half-cent sales tax extension
- Focusing on a district communication plan that provides regular on-going communication addressing public education issues with all stakeholders
- Advocating for pre-kindergarten through grade 12 public education with local, state and federal policy makers as well as with business and community leaders
- Supporting the empowerment of each instructional and support staff member to carry out their respective responsibilities in contributing to student learning and achievement
- Integrating the 2012-2015 goals of the School District of Volusia County strategic plan with the Florida high standards curriculum

## Office of the Superintendent

The Office of the Superintendent advises the school board on matters of policies and procedures; provides instructional leadership; provides leadership for finance, business, and technical operations; implements federal and state laws affecting the school system; facilitates internal and external school system communications; coordinates and administers student disciplinary procedures as well as the professional ethics of staff; develops and implements strategies to constructively participate in federal and state legislation and policy development; oversees and engages in on-going communication with federal, state, county and municipal policymakers; and establishes and maintains productive relationships and partnerships with the business community.

## Office of the Deputy Superintendents

The deputy superintendents support the superintendent by providing daily administration of the operations assigned in their areas of responsibility. Some major functions include:

- Provide leadership for student learning and achievement and financial and business operations
- Covers leadership for the school district as assigned and represents the superintendent at various school district, community and Florida Department of Education functions
- Working closely with the superintendent's cabinet members
- Conducting regular staff meetings in respective areas of responsibility

## Office of the Area Superintendents

The primary function of the area superintendent is to ensure the implementation of school district programs, policies, procedures, and district adopted goals by working with school principals and other district staff. This is accomplished by monitoring effective leadership and school instruction and practices within a safe and orderly environment. Other major functions include:

- Visiting assigned schools on an on-going basis
- Facilitating elementary and secondary break-out sessions at general principal meetings
- Facilitating teacher advisory council meetings
- Facilitating parent/community committee meetings
- Serving on a variety of district committees
- Responding to student, parent, and staff inquiries and appeals



## **Office of Community Information Services**

The Office of Community Information Services leads the school district's efforts to maintain a comprehensive and responsive communication process involving both internal and external publics. Other major functions include:

- Communicating the goals and vision of the school district
- Increasing public support by fostering two-way communication with parents and key community organizations
- Maintaining a strong relationship with members of the media
- Providing on-going communication leadership

## **Office of Chief Counsel for Labor Relations, Contract Services and Policy Development**

This office provides advice and counsel on all legal and policy issues in the day-to-day operation of the district. Other major functions include:

- Coordinating and reviewing amendments to school board policy and developing new policies
- Facilitating communication with employee organizations and serving as chief negotiator for the school district in the collective bargaining process
- Acting as a liaison between the school district and the School Board attorney as well as external legal services
- Providing oversight for archives and records management and student assignments

## **Office of Professional Standards**

This office monitors and promotes compliance with the professional ethics of school district employees. Other major functions include:

- Investigating allegations regarding employee improprieties
- Conducting administrative staff committee meetings to address findings and recommendations of personnel investigations
- Providing school and district administrators with the advice and services in matters relating to employee discipline
- Conducting staff development related to ethical employee behavior and in appropriate areas prescribed by federal and state requirements in the work environment

## **FUTURES, Inc.: The Volusia County Schools Education Foundation**

FUTURES, Inc. provides an avenue for businesses and community leaders to develop positive and supportive relationship with the school system. Major functions include:

- Motivating and encouraging creative and innovative educational programs
- Advocating for business and civic involvement and support for the school system
- Providing and partnering on recognition programs for students and staff





# Office of the Superintendent

## Office of the Superintendent Division Budget

<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Archives and Records Management	\$ 124,424	\$ 117,769	\$ 116,020	\$ 86,413
Area Superintendents	446,140	404,094	405,146	387,588
Community Involv. / Support Organ.	277,109	291,536	276,294	295,302
Legal Counsel/Chief Neg./Policy Dev.	611,467	483,712	765,839	479,250
Office of the Superintendent	409,996	406,704	410,377	429,717
Professional Standards	248,594	259,791	249,479	264,185
Student Discipline and Juvenile Justice	329,539	221,017	215,292	209,483
<b>Total Departments</b>	<b>\$ 2,447,269</b>	<b>\$ 2,184,623</b>	<b>\$ 2,438,445</b>	<b>\$ 2,151,939</b>

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 1,577,854	\$ 1,437,580	\$ 1,451,610	\$ 1,380,277
Benefits	404,631	398,811	384,750	424,848
Purchased Services	354,314	306,193	547,851	304,011
Energy Services	-	-	-	-
Materials and Supplies	12,737	12,342	21,177	13,349
Other Expenses	97,733	29,697	33,057	29,454
<b>Total Expenditures</b>	<b>\$ 2,447,269</b>	<b>\$ 2,184,623</b>	<b>\$ 2,438,445</b>	<b>\$ 2,151,939</b>



# Facilities Services

Facilities Planning & Student Assignment	
0.5	Director
0.5	Specialist, Real Estate
1.0	Specialist, St. Assig & Zoning
0.5	Technician, Fac. Planning
1.5	Office Specialist III
<b>4.0</b>	<b>Positions</b>

Facilities Planning & Student Assignment	
0.5	Director
0.5	Specialist, Real Estate
1.0	Specialist, Planning
1.5	Office Specialist III
0.5	Technician, Fac. Planning
<b>4.0</b>	<b>Positions</b>

Accountability and Construction Measures	
0.5	Coordinator, Accountability & Construction Measures
0.5	Specialist, Capital Cost
<b>1.0</b>	<b>Positions</b>

Accountability and Construction Measures	
0.5	Coordinator, Accountability & Construction Measures
0.5	Specialist, Capital Cost
<b>1.0</b>	<b>Positions</b>

Facilities Administration	
0.7	Administrative Secretary
<b>0.7</b>	<b>Positions</b>

Facilities Administration	
0.3	Administrative Secretary
<b>0.3</b>	<b>Positions</b>

Facilities Design	
1.0	Office Specialist III
<b>1.0</b>	<b>Positions</b>
-----	
Existing School Construction	
4.0	Senior Constr. Proj. Manager
0.5	Construction Proj. Manager
<b>4.5</b>	<b>Positions</b>

Existing School Construction	
1.5	Construction Proj. Manager
<b>1.5</b>	<b>Positions</b>

Facilities New Construction & UBC Inspections	
1.0	Facilities Proj./Bldg. Inspector
1.0	Office Specialist III
<b>2.0</b>	<b>Positions</b>

Maintenance Administration	
0.7	Director, Maintenance & Ops.
<b>0.7</b>	<b>Positions</b>

Maintenance Administration	
0.3	Director, Maintenance & Ops.
<b>0.3</b>	<b>Positions</b>

Maintenance	
1.0	Assistant Director
1.0	Buyer, Purchasing
1.0	Coordinator, Environmental
1.0	Coordinator, Fire/Health/Safety
1.0	Coordinator, Maintenance Ops.
1.0	Fire & Safety Inspector
1.0	Specialist, Maintenance
1.0	Supervisor, Electrical
2.0	Supervisor, Trade
1.0	Systems Operator
10.0	Trade Maintenance Specialist
44.0	Facilities Maintenance Technician
1.0	Delivery Person
14.0	Heavy Equipment Operator
110.0	Mechanic
6.0	Utility Crew
3.5	Warehouse Technician
4.0	Office Specialist II
8.0	Office Specialist III
<b>211.5</b>	<b>Positions</b>

Summary:	
General Fund	219.4
Capital Fund	13.1
<b>Total Positions</b>	<b>232.5</b>



# Facilities Services

## Division Mission

With a spirit of teamwork and a pledge to excellence, we will design, construct and maintain a safe, clean learning environment that enhances student achievement and instills a sense of pride and accomplishment throughout the community.

## Issues and Trends

The Facilities Department is challenged to continue to maintain the standards for facilities in Volusia County School District with the dramatic and continued decline in capital revenues. The continual decline in revenues and loss in personnel is resulting in a loss of services to the schools and inability to respond adequately to capital repairs and replacement.

The increased demand in technology continues to present challenges and opportunities for improved efficiencies requiring a high level of skill to service the equipment. The training of maintenance personnel continues to be a priority but the demands of the technology and systems found in the new construction and renovation will challenge the reduced staffing levels for maintenance. The maintenance department will place greater emphasis on preventive maintenance and its training program to enhance service and dependability.

## Division Goals

We will focus on excellence in individual and organizational performance by:

- Measuring occupant satisfaction to gauge effectiveness of design and construction decisions
- Measuring operational costs to gauge life cycle and design decisions

Communicate facilities status and operations by:

- Continually improving the Facilities Services web site featuring planning, maintenance, environmental and organization information

We will maximize and allocate federal, state and local resources to implement the District's Strategic Plan by:

- Continuing to explore strategies to reduce electricity demand charge impacts on operational costs
- Performing energy audits on all schools to continue reducing electricity consumption
- Researching any facilities not meeting the district average kilowatt-hour per square foot goal and identifying site specific strategies to reduce usage in order to accomplish the goal
- Continuing to research new strategies to reduce energy consumption

We will continue to improve managerial and operational efficiency and effectiveness by:

- Staffing and training maintenance staff to maintain the system and meet warranty requirements as new facilities are completed
- Identifying trades most needed for acceptance into training programs for higher skills
- Establishing career ladder skill requirements and audits
- Establishing a multi-trade training program to broaden skill level and allow for more efficient use of personnel



We will promote an emotionally, intellectually and physically safe environment by:

- Reducing safety citations as reported in the annual comprehensive safety inspections by increasing awareness of and compliance with the Site Based Safety Program
- Completing inspections and inventory of fire alarm panels and notification equipment
- Reducing employee accidents through the Site Based Safety Program as well as training
- Continuing to emphasize preventative maintenance and a proactive approach to environmental issues

## Facilities Construction, Maintenance & Operation - Areas and Responsibilities

### Operations and Maintenance

- General building maintenance
- Grounds/Landscape Maintenance
- Product/Equipment evaluation
- Portable classroom moving and renovation
- Minor capital improvements
- Environmental
- Safety
- Solid Waste/potable water
- Storm-water pond maintenance
- Energy Management
- Custodial Operations
- Training



Russell Tysinger  
Director  
Maintenance & Operations

### Construction

- Construction and project administration

### Inspections

- Building official/building code compliance plan reviews, permits, and inspections for all District construction projects
- Construction Plan Review

### Accountability and Capital Improvements

- Systems development and implementation
- Annual audit
- Measurement/accountability
- Schedule coordination
- Budget tracking
- Facilities review

# Facilities Services

## Facilities — Planning & Student Assignment

### Division Goals

We will focus on optimal facility utilization by:

- Evaluating student assignment policies
- Recommending changes to balance student populations
- Diminishing reliance on portables
- Reviewing school use of space



Saralee Morrissey, AICP  
Director  
Planning

### Real Estate Services and Intergovernmental Coordination

- Property management
- School site planning/permitting
- Intergovernmental coordination
- Joint use
- Long range planning
- Growth management
- Land acquisitions & Sales

### Facility Planning

- Coordinate facilities planning with curriculum
- Educational specifications
- Department of Education coordination of facilities inventory/capacity
- Educational Plant Survey

### Business Services

- Annual Contracts
- Bidding
- Records

### School Attendance Areas and Student Assignment

- Oversees district-wide compliance of School Board Policies 202 and 203
- Implements School Choice through requests to attend schools outside of zoned attendance area
- Coordinates with Title I, Special Needs Services, and Curriculum office regarding School Choice policies and procedures
- Establishes and modifies school attendance area boundaries, as necessary, for new schools and maximum utilization at existing schools
- Recommends relocation, expansion and placement of programs to ensure optimal utilization of school facilities



## Facilities Services Division Budget

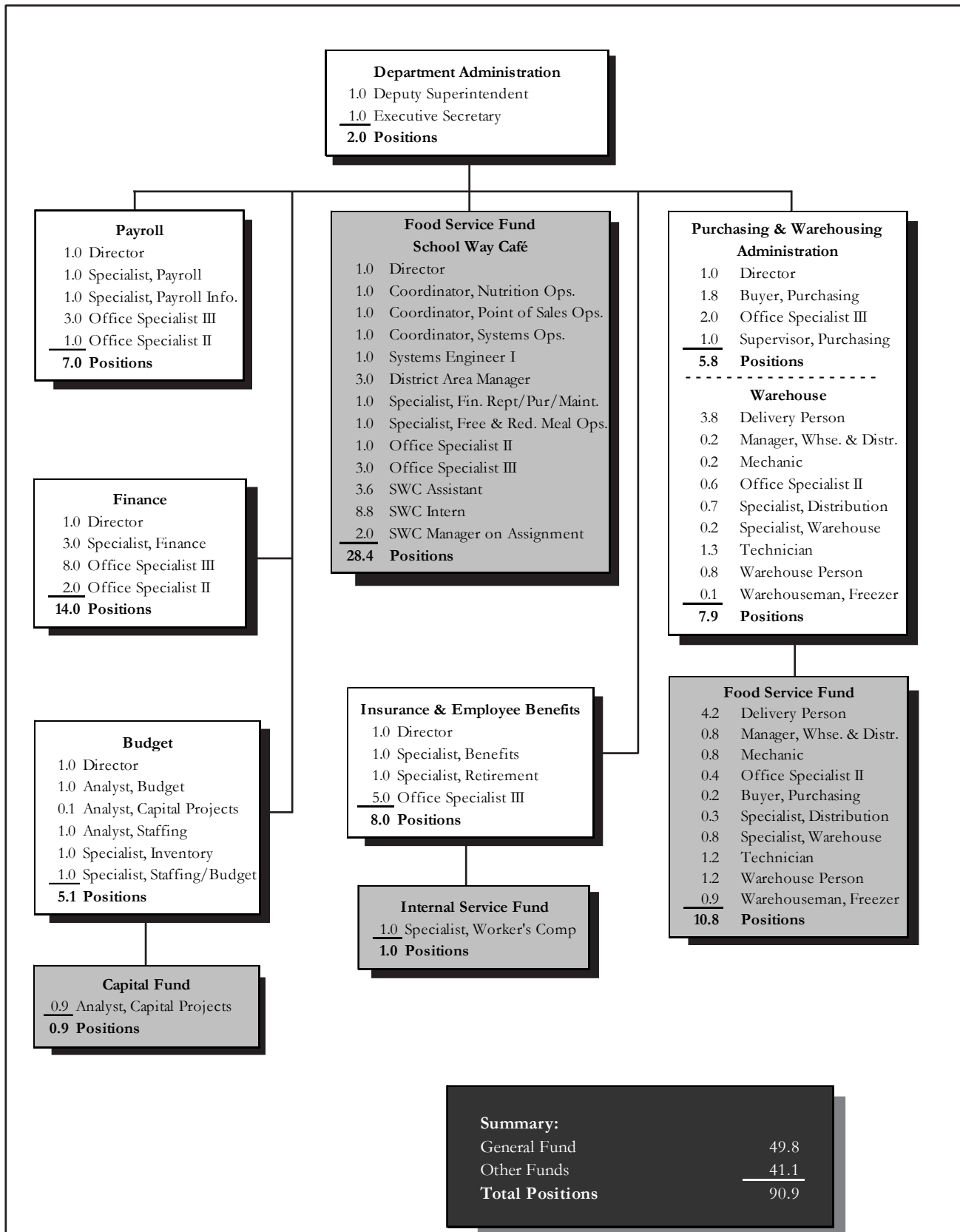
<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Custodial Administration Support	\$ 620,139	\$ 639,062	\$ 667,066	\$ 47,947
Facilities and Maintenance	16,008,330	16,628,260	15,582,757	15,089,684
<b>Total Departments</b>	<b>\$ 16,628,469</b>	<b>\$ 17,267,322</b>	<b>\$ 16,249,823</b>	<b>\$ 15,137,632</b>

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 9,352,651	\$ 9,816,408	\$ 9,109,863	\$ 8,532,604
Benefits	2,903,779	3,137,031	2,846,778	2,832,551
Purchased Services	1,781,373	1,879,187	1,605,064	1,302,166
Energy Services	161,776	179,790	199,418	94,161
Materials and Supplies	2,396,718	2,220,146	2,462,690	2,341,450
Capital Outlay	4,260	-	-	-
Other Expenses	27,912	34,760	26,008	34,700
<b>Total Expenditures</b>	<b>\$ 16,628,469</b>	<b>\$ 17,267,322</b>	<b>\$ 16,249,823</b>	<b>\$ 15,137,632</b>



# Financial Services



## Division Mission

The mission of the Financial and Business Services Division is to support student achievement through the Volusia County School's mission and strategic plan by providing the necessary financial information, analyses, and services essential for sound decision-making and prudent financial management.

## Issues and Trends

Florida has one of the more tightly controlled systems of funding public education in that it significantly limits the ability of local school districts to generate additional revenues. Each district in Florida receives operating funding for similar types of students after adjusting for local cost of living variations. Faced with no practical opportunities to increase operating revenues, additional fund sources to meet District goals are achieved by reducing non-instructional expenditures and improving the efficacy and cost effectiveness of instructional programs. Recent legislation, however, has given revenue strapped districts the authority to place voter referenda on an election ballot to increase local millages not to exceed 10 mills of the total millage generated by required local effort, discretionary, and capital ad valorem taxes.



Robert Moll, Ed.D.  
Deputy Superintendent  
Financial & Business Services

The District Cost Differential (DCD) is a factor used to adjust the funding formula to reflect differing costs of living in the various districts throughout the state. The relatively low DCD for Volusia County has a significant impact on the school district's funding. Pursuant to this, several neighboring counties enjoy higher DCD's than Volusia County. Of the 24 major school districts (30,000+ students), Volusia County consistently ranks in the bottom quintile in the DCD calculation. In fact, since 2004, the DCD has caused a \$105 million total funding loss to the district, the highest in the state. The result of this funding adjustment makes staying competitive with revenue and salaries even more challenging.

This fiscal year, the school district received \$383 million in Florida Education Finance Program (FEFP) funding. The additional funding from the American Recovery and Reinvestment Act (ARRA) and the Education Jobs Bill are no longer revenue sources. The revenue from 0.25 millage for critical needs has also expired. The school district placed a four (4) year 1 mill referendum on the November 2012 ballot for voter consideration and it was not passed.

In recent years, the economic climate in Volusia County did not bode well for short term financial relief. Volusia County has experienced one of the highest declines in student enrollment of the major districts in the state over the last six years. That trend appears to have slowed down for the 2013-14 school year, the district exceeded its budgeted projection by 757 students at the 20 day count. Home foreclosures have also slowed in the county from previous years. School taxable values have increased moderately by \$620 million from FY13.

This year, the state provided a special unprecedented allocation of \$10.3 million for instructional personnel salary increases. With the modification of existing salary schedules, it is vital that the state continue to provide adequate funding to meet this adjustment. Other state funding changes that require particular focus on their outcomes are for Florida virtual education and dual enrollment.

In 2001, Volusia County voters approved a half-cent sales tax referendum for fifteen years to fund an approved ten-year building plan for identified educational facilities. The referendum established the Project Oversight Committee to provide assurance to the citizens that the commitments are being met by thorough





# Financial Services

review of the revenues and expenditures provided. Although significant progress has been made in the initial ten-year program to build new schools and renovate existing schools, the current fiscal climate has impacted the direction and goals of the capital work program through FY2015. Due to the lagging sales tax collections based on projections, Amendment 1, and a 0.50 transfer of the 2.0 mill capital levy to the Required Local Effort (RLE) per Florida Statute, continued student enrollment decline and less revenue from school impact fees, the Committee has recommended amending the project list as well as the importance of pursuing another sales tax initiative to provide for the debt service, capital projects and the maintenance of nearly 10,000,000 square feet of educational facilities. The Public Education Capital (PECO) funds for maintenance were also reduced by nearly \$5 million for the second consecutive year and no further funding anticipated for the 2013-14 school year. Accordingly, the district will pursue an extension of the ½ cent sales beyond 2016, through a voter approved referendum in 2014.

Another significant uncertainty continuing to face Volusia and all school districts in Florida is the implementation stage of the constitutional amendment to reduce class sizes by prescribed formulas through class by class compliance. Depending on the financial and logistical status of each district, as well as adequate FEFP funding, further implications regarding staffing and facilities remain a significant challenge to achieve compliance.

Recent formulaic changes related to virtual instruction and dual enrollment have also led to budgetary adjustments and challenges that can significantly affect available resources.

## **Division Goals**

- Coordinate implementation of action plans that resulted from the Best Financial Management Practices review by the Office of Program Policy Analysis & Government Accountability (OPPAGA) and its subsequent Gold Seal Award for Best Financial Practices to the school district in 2008
- Provide a comprehensive budget planning process that manages resources efficiently to support the District's Strategic Plan
- Continue to compare and evaluate District programs for cost efficiencies
- Continue to benchmark warehouse and delivery services
- Ensure the district is in compliance with appropriate statutes, rules, policies and regulations governing the acquisition of goods and services that offer the best value for the district
- Provide continuous improvement techniques and analysis to School Way Cafe services including meal patterns, a la carte, and vending as they relate to the wellness initiative
- Continue oversight of the district's wellness policy for students
- Continue Class-Size Amendment reduction compliance strategies

## **Office of the Deputy Superintendent for Financial and Business Services**

The Deputy Superintendent for Financial and Business Services Division through its six departments, provides support to the Superintendent, leadership and direction to the Division, and serves as a liaison between the School Board and the Division.

## **Budget Department**

The Budget Department facilitates the development of a comprehensive district budget in accordance with state and federal laws and school board policies. This office ensures that the budget meets the requirements of the Superintendent and School Board, reflects the most up-to-date information available



and is presented in a practical manner that supports the decision making process. Some of the other major functions are:

- Monitor, recommend and maintain all school staffing allocations
- Provide training to school and department staff regarding the budget system and monthly accounting reports
- Prepare financial reports for all federal projects
- Prepare cost analyses to assist with the collective bargaining process
- Prepare the Annual Cost Report for the district
- Manage the fixed assets which include both real and tangible personal property
- Manage and monitor Debt Service and Capital Outlay
- Class Size Reduction compliance, process, procedures and trainings for schools
- Student membership projections and FTE forecasts used by a variety of departments and the Florida Department of Education

## **Finance Department**

The Finance Department manages the District's financial transactions to provide timely, accurate financial information needed for planning, evaluating and controlling its financial resources. This office ensures that the District's accounting process is in conformity with Generally Accepted Accounting Principles (GAAP) set by the Government Accounting Standards Board (GASB), State Board of Education Rules, Florida Statutes, Rules of the Auditor General, and the School Board Policy. Major functions of the Finance Department are:

- Accounts Payable/Receivable
- Internal Accounts
- Centralized Bookkeeping
- Financial Reporting
- Cash & Investment Management
- Debt Management

## **Payroll Department**

The Payroll Department is responsible for ensuring that all employees are paid in a timely and accurate manner and that necessary data, records, and reports are maintained and submitted in accordance with acceptable business and regulatory standards. Major functions of the Payroll Department are:

- Provide timely and accurate wage payments and wage reporting
- Provide timely and accurate federal and state regulatory reporting for taxes, unemployment and retirement contributions
- Maintain and verify leave usage and accruals
- Manage wage garnishments, levies and voluntary payroll deductions
- Afford quality customer service for employees and payroll contacts
- Ensure compliance with wage and labor laws, state statutes, collective bargaining agreements, and School Board policy



# Financial Services

## **Insurance and Employee Benefits Department**

The Insurance and Employee Benefits Department oversees and facilitates all aspects of employee benefits, which consists of, but is not limited to health, dental, life, dependent life, disability, vision, personal accident insurance, a 403(b) program and retirement. This department also handles the property, flood, fleet, student accident, catastrophic sports, petroleum liability, boiler & machinery, employee crime bond, house movers bond, and Workers' Compensation. Major functions of the Insurance and Employee Benefits Department are:

- Timely and accurate deductions for employees' benefits
- Timely and accurate payments to carriers for employees' premiums
- Compliance with Federal and State Laws for COBRA, FMLA, IRS Section 125, Patient Protection and Affordable Care Act and Workers' Compensation
- Effective communication to all employees regarding their benefits
- Quality and confidential customer service for all employees
- Compliance with IRS 403(b) regulations
- Accurate and timely processing of all Florida Retirement System and Volusia County School Board documents in relation to retirement

## **Department of Purchasing and Warehouse Services**

The Purchasing Department provides quality goods and services in a proactive professional manner for the benefit and value to the school district. We accomplish this by providing:

- Monthly or as needed training classes for SmartStream Requisitioning System for district staff who are responsible for acquiring goods and services
- Buyer assistance to schools and departments in determining best source and price for necessary items to be purchased
- On-going exploration of opportunities with other governmental agencies or purchasing cooperatives that may offer our district equal or better products at a lower cost
- Assurance that purchasing decisions for the district are in compliance with appropriate statutes, rules, policies and regulations while offering the district the best value for dollars spent
- Purchasing Card Program as a cost effective alternative to the issuance of purchase orders costing less than \$750. Larger purchases are encouraged, where practical, to increase rebates offered by the credit card company. Purchasing provides the user training program and documentation of each card issued
- Quality products available in Central Warehouse for purchase by schools and departments to take advantage of volume pricing and to save time for administration in sourcing office and classroom supplies
- Furniture and equipment requirements for new school construction, renovation projects and for the district's replacement program
- Purchasing Department's website provides schools, community and vendors with information on bids, approved charter bus companies, fundraising companies, warehouse catalogs plus other catalogs and District's Purchasing Policy information

Warehouse Services is responsible for District-wide Warehousing and Distribution for those materials and supplies that can be purchased in bulk to support a larger user base. Food products including frozen, dry and government commodities, custodial supplies, school supplies, paper, and furniture are products which are stored and distributed along with mail, centralized copy center, surplus, obsolete



materials, classroom, (office) miscellaneous items, transfers, and moves to all appropriate schools/ departments and other district supported facilities. Major functions include:

- Receive, inventory, store, pull for delivery, materials and supplies for daily delivery to the schools
- Support schools daily with delivery of food supplies, classroom supplies, custodial supplies, inter-office mail, and centralized copy center materials
- Picks up surplus and obsolete materials for re-use by the district or dispose of those items in a manner that is both economically and environmentally beneficial
- Support for Federal and County Emergency Management Program

## School Way Cafe

The School Way Cafe program, primarily funded through federal reimbursement, is dedicated to building a foundation for learning by providing nutritionally balanced meals for the students and staff of Volusia County Schools. Major functions include:

- Continues the pursuit of excellence in quality of product offerings, HACCP compliance and stake-holder wellness though creating a model for continuous improvement
- Identifies revenue and establishes appropriations for the Child Nutrition program
- Serves more than 31,000 lunches and 12,000 breakfasts daily, in addition to approximately \$3,000,000 in a la carte and other sales annually
- Establishes student lunch prices at \$2.00 in elementary schools and middle schools, \$2.25 in high schools, and \$1.00 for breakfast for all students
- Establishes adult meal prices at \$1.50 for breakfast and \$3.25 for lunch
- Provides lunches free or at a reduced price to students whose families meet the federal income guidelines and are eligible for free or reduced priced meal programs. Reduced price lunches are \$0.40 and reduced breakfast is \$0.30
- Provides federally subsidized after-school snacks in excess of 2,600 per day for qualifying schools and snacks for purchase to non-qualifying after-school programs
- Participants in the Summer Feeding Program
- Participates in the Fresh Fruit and Vegetable Program
- Monitors compliance with Federal, state and district regulations
- Provides nutrition education opportunities for students and program-related training opportunities for staff
- Provides for the replacement of program equipment in the schools and provide equipment to promote recycling
- Monitors the nutritional integrity of foods and beverages offered in the program by developing meal initiatives and by participating in the oversight of the Volusia County Wellness Policy
- Participates in the on-going Wellness Policy for Volusia County and contributes by:
  - o Providing schools with nutrition education information and resources
  - o School Way Cafe managers working cooperatively with teachers, using the dining room as an opportunity to make healthy choices
  - o Training staff in nutrition concepts



# Financial Services

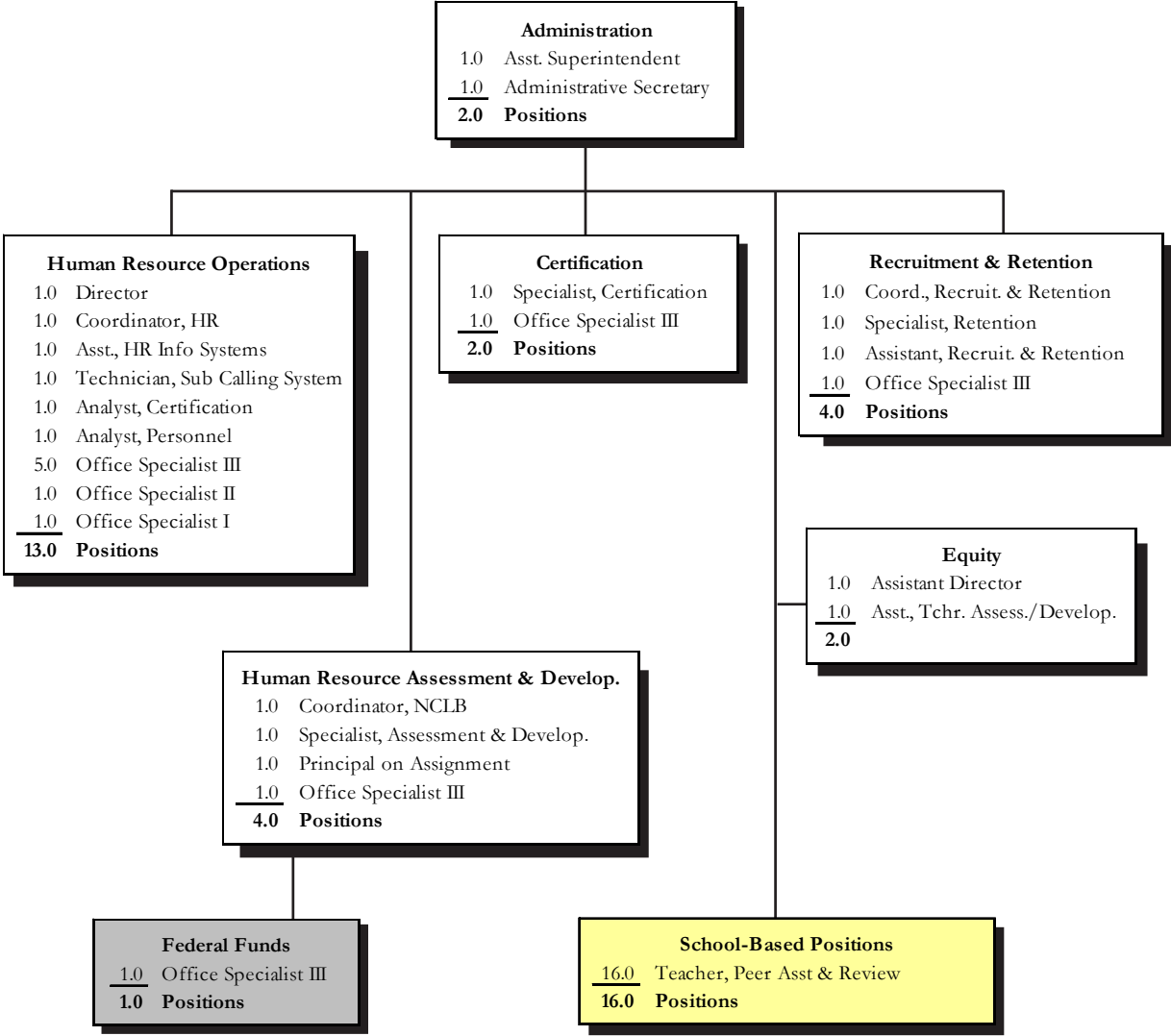
## Financial Services Division Budget

<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Administration	\$ 242,450	\$ 209,307	\$ 205,401	\$ 212,774
Budget Department	467,275	438,903	437,856	386,586
Finance Department	663,513	790,561	718,408	779,303
Insurance and Employee Benefits	390,282	432,490	411,677	446,438
Payroll Department	406,434	429,221	388,811	399,681
Purchasing & Warehousing Administration	829,385	830,106	762,105	797,491
<b>Total Departments</b>	<b>\$ 2,999,339</b>	<b>\$ 3,130,588</b>	<b>\$ 2,924,257</b>	<b>\$ 3,022,273</b>

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 2,276,035	\$ 2,339,577	\$ 2,214,770	\$ 2,221,637
Benefits	596,527	668,427	581,007	683,652
Purchased Services	85,518	95,608	56,877	89,823
Materials and Supplies	14,360	16,581	27,545	17,116
Other Expenses	26,899	10,395	44,058	10,045
<b>Total Expenditures</b>	<b>\$ 2,999,339</b>	<b>\$ 3,130,588</b>	<b>\$ 2,924,257</b>	<b>\$ 3,022,273</b>





<b>Summary:</b>	
General Fund	27.0
Federal Fund	<u>1.0</u>
<b>Total Positions</b>	<b>28.0</b>
School Based Positions	16.0



# Human Resources

## Division Mission

Through leadership, teamwork and individual assistance, the Division of Human Resources will lead and assist in the employment and retention of highly effective personnel who are committed to providing opportunities for the success and growth of Volusia County students.

## Issues and Trends

The recruitment of highly effective instructional and non-instructional personnel remains one of our highest priorities. Retaining high performing employees is equally important. Our division is committed to providing leadership, support, and technical assistance to faculty, staff and all potential applicants.

The Deferred Retirement Option Program (DROP) made available to employees by the Florida Retirement System, July 1, 1998, is having a profound effect upon the placement of high performing school and district level personnel. This and other factors have made it necessary to develop and implement succession plans for the circumstances that have been created from this program. Careful attention will be necessary for maximizing the leadership and instructional continuity for the new school year.

The No Child Left Behind Act continues to offer challenges to the district. Monitoring and enforcing changing educational and certification requirements of the Act are imposing numerous challenges to the district's efforts in hiring and retaining the most qualified teachers. The expansion of staff functions is necessary in order to facilitate compliance, including coordinating and communicating with district paraprofessionals and teachers, in an effort to achieve requirements and credentials.

## Division Goals

The Assistant Superintendent for Human Resources maintains procedures, oversees the administrative operations, goals and mission for the division in support of School Board policies and procedures.

### Best Practices

- The district efficiently and effectively recruits and hires qualified instructional and non-instructional personnel
- The district addresses factors that contribute to turnover or low employee morale for the purpose of maintaining a stable work force
- The district's system for formally evaluating instructional and non-instructional employees identifies and addresses performance that does not meet the district's expectations
- The district uses a variety of methods to increase the accessibility and efficient use of employee data
- Employee attendance is managed efficiently and effectively

## Human Resources Operations

Human Resources Operations provides assistance to applicants and employees of the Volusia County School District. Assistance includes evaluating and reviewing applicant data, references, certification information, applicant testing and other employment practices to promote compliance with Florida statutes



Peromnia Grant  
Assistant Superintendent  
Human Resources





and regulations, as well as the policies adopted by the School Board. This department also oversees and processes reference checks, fingerprinting, substance screening results, and I-9 verification of eligibility to work in the United States. Assistance and guidance is offered to supervisors and principals regarding employer-employee relationships and training for persons wishing to become substitute teachers for the school district. The department implements and monitors all aspects of the electronic substitute employee system (SEMS/SFE).

Within the Human Resources Operations Department, the Job Records Office assists in processing, monitoring, and ensuring proper salary assignments of employees in accordance with district policy and procedures. Based upon the Superintendent's recommendation, all appointments, transfers, and resignations are compiled for approval/action by the Board at their meeting.

The Certification office assures that all instructional staff are compliant with mandates of the *No Child Left Behind Act of 2001* and continuously counsels instructional personnel/applicants on obtaining/maintaining their teacher certification in the State of Florida. This office processes state certification applications for all employees including substitutes and retirees. The Certification office also handles all add-on subject area applications and renewal of professional certificates.

Recent hires receive valuable employment and benefits information through the New Employee Orientation Program coordinated through this department. Throughout all department functions, careful attention is given to maintain the confidentiality of information contained in employees' personnel files and records.

Applicant testing ensures that prospective employees possess the basic skills necessary to be successful. This includes keyboarding and literacy assessment for clerical applicants. Literacy assessment is also available for several entry-level positions in which the applicant does not possess a high school diploma.

## **Human Resource Assessment and Development**

This department supports personnel performance assessment and development through the coordination of an evaluation process for all instructional and support employees. This office provides and collects district and school-based administrators' evaluations. The highest level of employee job performance is achieved through technical assistance and support.

The Assessment and Development department establishes leadership development programs for teachers and district administrative staff seeking school-based administrative positions. Promising candidates are screened for future administrative positions.

## **Equity & Access**

The Equity Office provides a variety of services to Volusia County Schools' students, employees and applicants. Services include, but are not limited to monitoring student and staff participation in educational programs, investigating discrimination and harassment complaints, and assisting in providing reasonable accommodations in accordance with the American with Disabilities Act (ADA). The Equity Office also offers training on the prevention of discrimination and harassment in the school and workplace, ADA accommodations and other areas of equal opportunity and equal access.



# Human Resources

## Recruitment & Retention

The Human Resources Recruitment & Retention Department initiates an aggressive program which seeks to attract certified and highly effective teachers to Volusia County Schools through college and university visits, utilizing several internet services, attendance at college and university Job Fair consortiums and district interviews. Through innovative, targeted marketing and recruitment strategies, the district continues to attract highly effective educators. This department also nurtures our future teachers through coordinating the district's Florida Future Educators of America (FFEA) program and senior internships. Employee recognition, communication, professional development and opportunities for growth are consistently our focus as we seek to retain high performing staff members. Continuing partnership with universities to serve K-12 professional development schools on shared decision-making, effective instructional practices, and mentoring. K-12 Professional Development Schools are schools that collaborate with universities to accomplish common educational goals that include providing optimum sites for teacher candidate preparation, offering educator professional development, and implementing reflective inquiry to enhance teacher and student learning.

## Human Resources Division Budget

<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Human Resource Administration	\$ 1,784,390	\$ 1,761,269	\$ 1,742,510	\$ 1,660,214
<b>Total Departments</b>	<b>\$ 1,784,390</b>	<b>\$ 1,761,269</b>	<b>\$ 1,742,510</b>	<b>\$ 1,660,214</b>

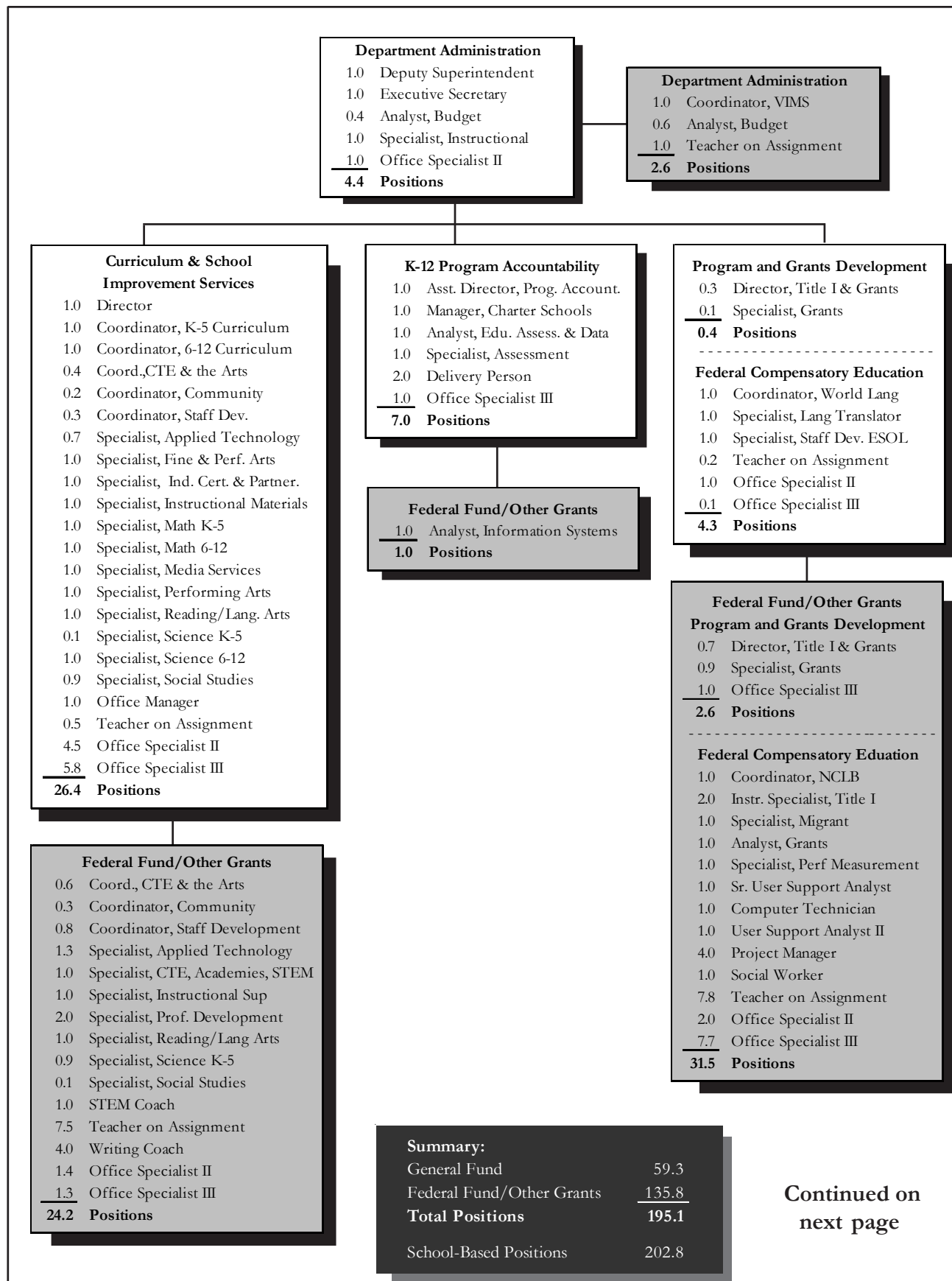
  

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 1,370,620	\$ 1,346,065	\$ 1,338,099	\$ 1,243,859
Benefits	369,537	368,731	369,090	369,883
Purchased Services	24,396	25,499	16,532	25,499
Materials and Supplies	17,297	19,404	17,045	19,404
Other Expenses	2,540	1,570	1,744	1,570
<b>Total Expenditures</b>	<b>\$ 1,784,390</b>	<b>\$ 1,761,269</b>	<b>\$ 1,742,510</b>	<b>\$ 1,660,214</b>



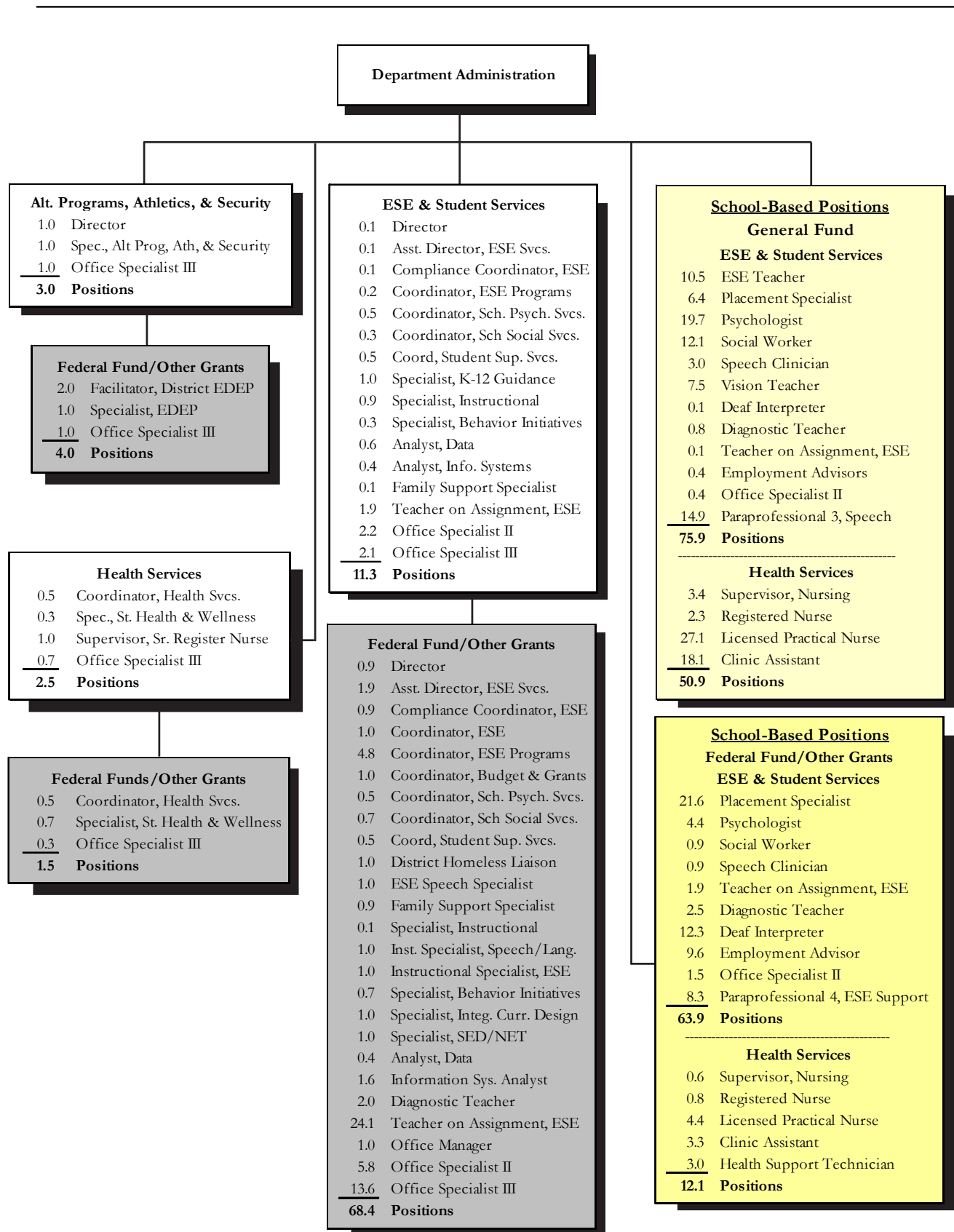


# Instructional Services



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# Instructional Services

## Division Mission

The mission of the Instructional Services Division is to increase student achievement. To that end, instructional and curriculum program areas have been identified for targeted schools with a specific focus on K-12 Math and closing the achievement gap in lower quartile reading.

## Issues and Trends

The Instructional Services Division is being called upon to provide leadership to the district to meet the high level of accountability established by legislative mandate. To answer that need, the division provides careful monitoring of student achievement data at the district level as well as training for school personnel in interpreting data at the building and classroom levels. Resources, including funding and personnel, have been focused in those areas the data indicate to have the greatest need. For the 2013-14 school year, additional training and instructional support will focus specifically in the areas of K-12 mathematics and high school reading.

The Division of Instructional Services continues an initiative utilizing a Proficiency Model that provides academic success and a rigorous and relevant curriculum for all students. Volusia County Schools has been recognized as a national leader in the field of providing access and equity for all students. We have target goals and specific programs designed to provide a significant increase in the percentage of students with access to and successful completion of our most rigorous program of study.

The Division provides the leadership in district and school security, maintaining a working daily relationship with federal, state and local authorities having responsibilities for homeland security.

## Division Goals

- Provide an instructional climate where academic excellence is supported by a comprehensive curriculum, accountability measures and continuous monitoring of instruction and student achievement
- Provide an instructional climate where a plan for closing the achievement gap for all students is in place, supported, and monitored
- Provide an instructional climate where high expectations and rigorous standards are communicated to instructional personnel and the implementation of effective instructional practices is insured
- Provide an instructional climate that emphasizes the necessity of regular, two-way communication with the students' families and the community in an atmosphere of mutual respect
- Continue oversight of the district's wellness policy for students
- Continuously evaluate the delivery of security services to school sites, transportation and district facilities

## Office of the Deputy Superintendent for Instructional Services

The Deputy Superintendent for Instructional Services supports the Superintendent and provides direction and leadership to the Curriculum Department in matters relating to the instructional program and services, school improvement, program accountability, student services, staff development, as well as federal programs and grants.



Bambi Lockman, L.L.D.  
Deputy Superintendent  
Instructional Services



**The Director of Alternative Programs, Athletics and AVID** provides support to the Deputy Superintendent for Instructional Services and Leadership for faculty, administration and staff involved with alternative programs to include Department of Juvenile Justice programs, district alternative education sites and the department of Online Learning. Leadership and support area also given in the areas of athletics, Teen Parent Program, and the Extended Day Enrichment Program.

**The Director of Exceptional Student Education & Student Services** provides support to the Deputy Superintendent for Instructional Services by providing leadership to the programs for Exceptional Student Education (ESE) and Student Services. ESE District personnel oversee matters relating to the Individuals with Disabilities Act (IDEA) federal budget, compliance, instruction, evaluation, supplemental curriculum, related services, program evaluations, State discretionary projects and communication with parents, teachers, general education, the Florida Department of Education, advocates, and attorneys. Student Services district personnel oversee matters relating to student progression, student progress monitoring and evaluation, social services, guidance, behavior initiatives, student health services and gifted programs.

**The Director of Federal Programs and Grants Development Services** provides support to the Deputy Superintendent for Instructional Services and provides executive leadership for the district's identified state and federal programs including matters related to funding, budgeting, expenditures, program implementations, supplemental curriculum, program evaluations, and compliance between federal programs/grants and the general education programs.

**The Director of K-12 Curriculum** provides support to the Deputy Superintendent for Instructional Services by providing leadership to the Departments of K-12 General Education, Career & Technical Education, and Professional Development in matters relating to the development, implementation, monitoring and support of the instructional program.

## **Student Health Services**

Student Health Services is a public service provided to students in Pre-K through 12th grade. These services are conducted as part of the coordinated school health program and are designed to appraise, protect and promote the health of Volusia County students, in addition to providing leadership and support to schools and departments in the area of health and wellness. Services are intended to supplement, rather than replace, parental responsibility, encourage parents to give attention to their child's health, to discover health problems and to encourage the use of services of physician, dentist, and community agencies. Major functions include:

- Health Appraisal
- Nursing Assessments
- Nutrition Assessments
- Preventive Dental Care
- Vision, Hearing, Scoliosis, Growth and Developmental screening
- Health Counseling
- Referral and follow-up of suspected or confirmed health problems
- Consultation with a student's parent or guardian in reference to the need for follow-up
- Meeting Emergency Health Needs
- Administration of Medication
- Assistance with complex or chronic health conditions, including tube-feedings, catheterizations, and glucose monitoring
- Education and Training



# Instructional Services

## Instructional Services Division Budget

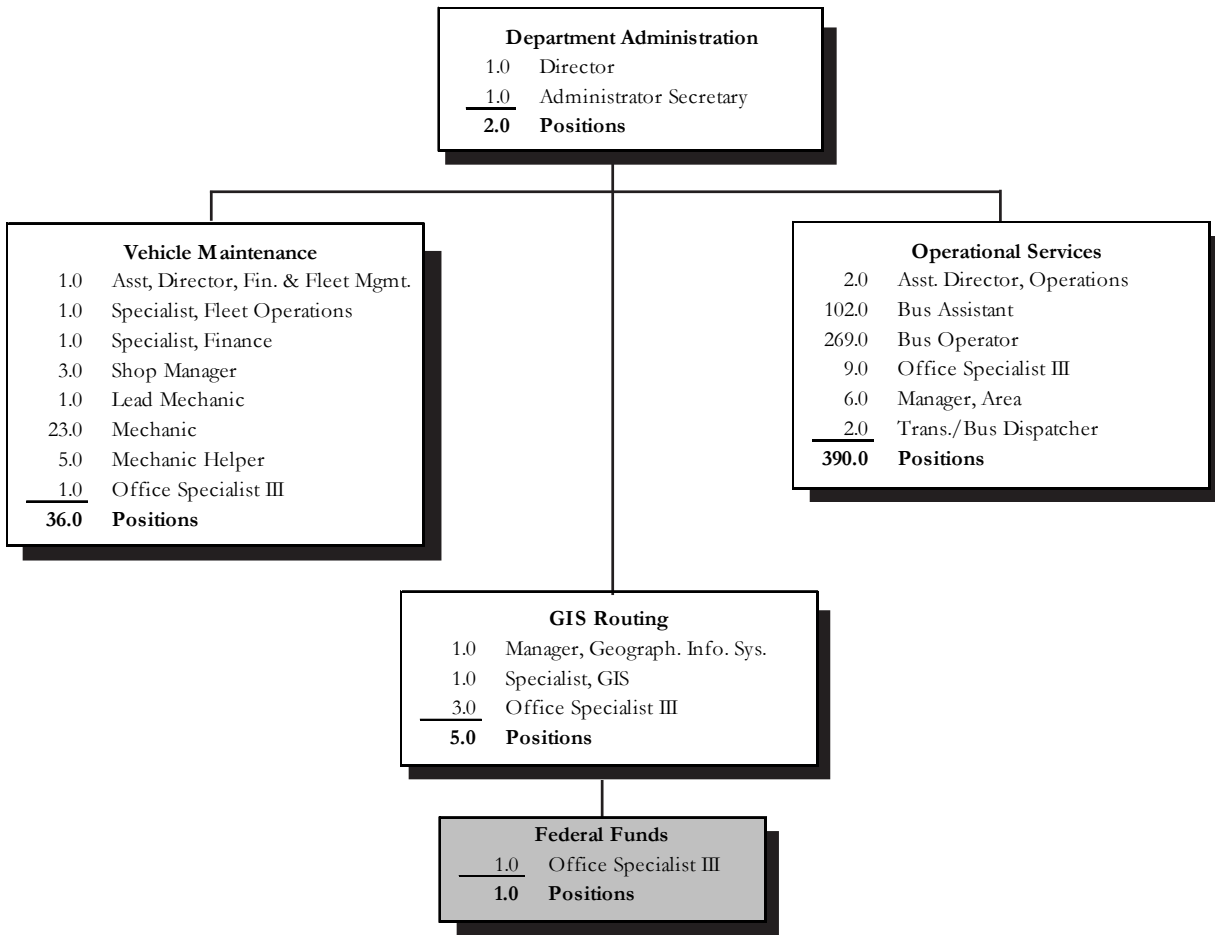
<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Alternative Programs, Athletics, & Security	\$ 181,262	\$ 210,503	\$ 182,301	\$ 195,043
Curriculum Development	1,783,756	1,598,811	1,493,608	1,658,498
Deland Administration Custodial Services	195,562	190,144	183,302	-
Federal Compensatory Education	4,146	262,368	269,744	278,488
Health Services	64,621	97,960	72,529	73,774
Program and Grants Development	35,393	37,459	65,830	41,995
School Improvement Services	195,528	354,589	331,988	364,035
Staff Dev./Media Services & Inst. Materials	732,689	308,228	285,683	276,754
Student Achievement	396,885	453,656	448,787	469,552
ESE & Student Services	4,439,126	4,917,297	3,714,114	5,070,372
<b>Total Departments</b>	<b>\$ 8,028,968</b>	<b>\$ 8,431,015</b>	<b>\$ 7,047,886</b>	<b>\$ 8,428,511</b>

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 6,181,782	\$ 6,401,901	\$ 5,458,789	\$ 6,311,385
Benefits	1,667,996	1,750,977	1,422,116	1,846,586
Purchased Services	137,931	196,440	116,496	173,970
Energy Services	77	-	34	-
Materials and Supplies	32,705	67,414	39,604	74,960
Capital Outlay	697	8,300	996	8,300
Other Expenses	7,780	5,983	9,851	13,310
<b>Total Expenditures</b>	<b>\$ 8,028,968</b>	<b>\$ 8,431,015</b>	<b>\$ 7,047,886</b>	<b>\$ 8,428,511</b>



# Student Transportation Services



<b>Summary:</b>	
General Fund	433.0
Federal Funds	1.0
<b>Total Positions</b>	<u>434.0</u>





# Student Transportation Services

## Division Mission

Through partnerships and teamwork, Student Transportation Services will provide a cooperative, responsive and personal approach to ensure safe, secure, effective and efficient transportation to support instructional programs and services for students, families and the community.

## Administration

- The Student Transportation Services administrative team ensures the department is in compliance with the Florida Department of Education requirements (FDOE), the Florida State Statutes, Administrative Rules, Volusia County School Board Policies and Procedures, and Student Transportation Procedures
- The administrative team assures that transportation is provided for all eligible students to schools, educational centers and school related activities. Student Transportation Services participates in Joint Use Agreements with various agencies and supports county recreational programs for students
- The Director coordinates the Third Party CDL Tester Program for Volusia County Schools in accordance with Chapter 322.54 Florida Statutes which meets the standards for commercial driving licensing (CDL)
- Lead agency for the (VCSB) Field Operations Center supporting Emergency Support Services Function (ESF)1 functions within the County Emergency Operations Center
- Responsible for creating, training and on-going updates to the Transportation Safety and Security manual to include identified critical response team members
- Co-chair of the District Safe Operations Committee
- The administration actively participates in several Florida Association of Pupil Transportation (FAPT) Committees as Chairman, Co-chairman and general membership
- Responsible for maintaining FDOE audited records
- Responsible for recruitment, training and placement of all bus operators, attendants and vehicle repair technicians
- Coordinated the District Safety Initiative campaign in an effort to reduce students being injured while walking/biking to and from school
- Co-developed a Pedestrian/Bicycle/Bus Rider information pamphlet that was handed out to the schools to share with parents



Greg Akin  
Director  
Transportation

## Training Services

- Provides continuous instructional and hands-on training to all department trainees and employees, and ensures a safe environment for all transported students and staff
- Responsible for the development of all training materials, including initial training and recertification training for all bus operators, bus attendants, technicians and instructional staff with a CDL
- Establish, conduct and track continuous Professional Development of staff

## Financial and Payroll Services

- Responsible for employee payroll for 444 employees
- Responsible for purchasing all parts, materials and supplies
- Responsible for FEFP reporting for approximately 25,000 students
- Responsible for all budget allotments, and encumbrances and expenses through purchase orders



# Student Transportation Services

- Responsible for a monthly consolidated billing program for services rendered for schools and contracted agencies
- Lead with new TCP Payroll Program

## Fleet Maintenance

- Fleet Maintenance is responsible for preventative and routine diagnostic vehicle maintenance and repairs, including routine inspections for all school buses and most support vehicles, to ensure safe and efficient transportation. Necessary repairs are performed on School Board owned vehicles by technicians
- Actively participates in the Certified Bus Inspector program with certified inspectors and trainers. The Fleet Supervisor encourages technician A.S.E. Certifications through training and financial awards
- Fleet is responsible for managing a perpetual parts inventory to maintain vehicles, supplies, inventory and fuel inventory at each of the six fueling storage locations
- Authorized warranty repair center for several manufacturers

## Operational Services

- Assures that transportation is provided for all eligible students to schools and education centers - currently approximately 25,000 students daily
- Student Transportation Services manages six (6) geographical centers throughout the District that are supervised by six (6) Area Managers
- Operations staff provides day to day line supervision of over 217 routes and over 444 employees to maintain cost effective route scheduling, manage operators and attendants in route coverage, payroll, and student behavior plan
- Operations staff communicates with school centers to ensure safe, effective and efficient transportation to all eligible students to and from school and school related activities
- Operations staff has developed an electronic referral system and on-line communications tools, including Web Trips, Call Tracker, and Transportation Web which allows administrative staff to provide better service for students, schools and parents
- Operations staff resolves parent, school administration and employee complaints and concerns relating to home-school-home transportation and school related activities
- Operations staff investigates and reports School Board accidents in accordance with School Board Policy 505 — Safe Operation of School Board Vehicles
- Operation of several proprietary software programs

## GIS Routing

- GIS Routing is responsible for the routing of all eligible students on 217 routes, and scheduling of all District school buses
- Staff manages and resolves complaints and concerns relating to routes, special program, conditional release offenders and homelessness.
- GIS Routing compiles and provides detailed demographic information for future student growth projections
- GIS Routing is responsible for the actual ridership process that supports student accountability on buses daily



# Student Transportation Services

## Emergency Management

- Provides technical assistance regarding issues of Emergency Management
- Maintains the district's National Incident Management System Certification Process.
- Liaison between parent, community agencies, governmental agencies, school based and district staff regarding Emergency Management issues for the district
- Works cooperatively with Volusia County Emergency Operations Center in relation to emergency management matters for the district.
- Participates in County Emergency Operations Center local full-scale exercises

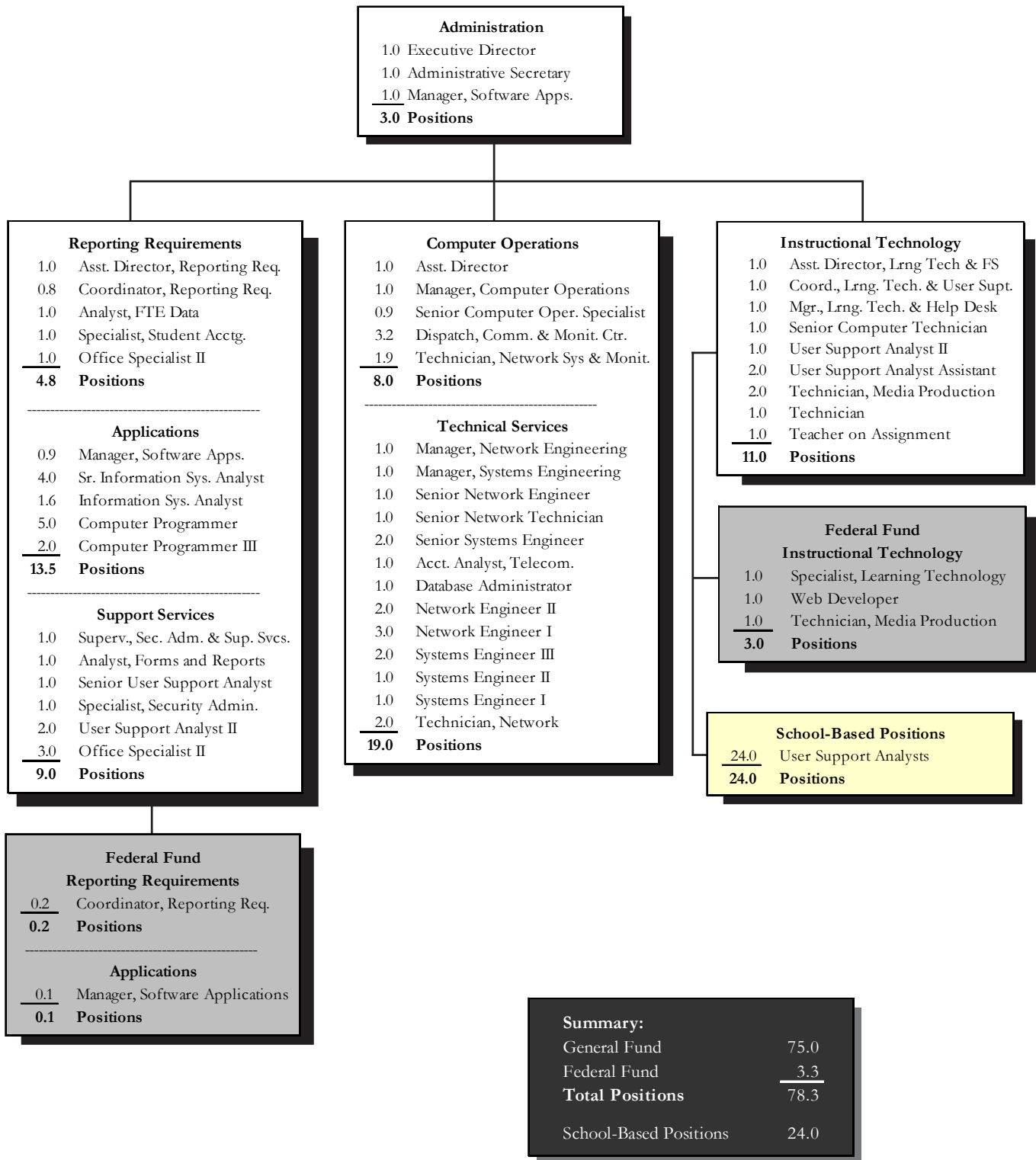
## Student Transportation Services Division Budget

<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Student Transportation Services	\$ 14,832,396	\$ 16,727,585	\$ 14,489,552	\$ 16,483,801
<b>Total Departments</b>	<b>\$ 14,832,396</b>	<b>\$ 16,727,585</b>	<b>\$ 14,489,552</b>	<b>\$ 16,483,801</b>

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 8,340,109	\$ 8,830,917	\$ 8,030,449	\$ 8,453,876
Benefits	3,633,512	4,181,825	3,482,123	4,323,082
Purchased Services	173,648	228,804	158,840	225,804
Energy Services	1,990,397	2,982,200	2,007,934	2,744,600
Materials and Supplies	582,280	500,197	700,594	732,797
Capital Outlay	-	-	-	-
Other Expenses	112,450	3,642	109,611	3,642
<b>Total Expenditures</b>	<b>\$ 14,832,396</b>	<b>\$ 16,727,585</b>	<b>\$ 14,489,552</b>	<b>\$ 16,483,801</b>





# Technology Services

## Division Mission

The mission of the Technology Services division is to provide innovation, information, and solutions to support the students, schools and district administration.

## Issues and Trends

This is the information age, and electronic systems are emerging rapidly as the latest utility of the modern era. Just as the 20th century saw the development of large scale water and sewer systems, electrical and telephone utilities, the 21st century will most certainly see the development of large and highly integrated electronic services that are essential to the workplace. These services will continue to shape our society and become a critical part of our way of life. The growth of the Internet in the last decade of the twentieth century is just a foretaste of things to come.



Don Boulware, Ed.D.  
Executive Director  
Technology Services

The major issues associated with the explosion of demand for electronic resources will be to balance wants, necessities, and security with available resources and service capacity. Establishing a total cost of ownership for services will become an essential factor in creating a formula for success in this environment. For example, what is the real cost and payback for increasing the necessary bandwidth to provide interactive video services to a remote audience with any number of participants. As the utility services of the twentieth century evolved, costing models are emerging that could be utilized to measure the impact of additional customers with various levels of needs. With these emerging models for information resources and capability to predict total cost of services within accepted levels of availability is becoming easier to accomplish in both accuracy and timelines. Adapting these models to educational environments will be a significant challenge for the educational community over the next several years.

Security and privacy will also continue to be a major concern for information services providers. Balancing availability with security will result in the establishment of restrictive environments that will require more and more resources to manage. At the same time, movements such as Bring Your Own Technology (BYOT) are emerging and Volusia County Schools are leading this wave with 21 schools.

Employing innovative learning technologies and providing robust hardware for computer based testing have become newer initiatives and financial priorities for the Technology Services division and district.

## Division Goals

The goals of the division can be found in the District's Technology Plan which is available on the district web site.

## Office of the Executive Director of Technology Services

The role of the executive director is to provide strategic planning and administrative oversight for the division of Technology Services. The executive director also provides support to the superintendent and other Volusia County Schools division leaders for information technology services. This office leads the effort to develop the district's enterprise level architecture, standards, policies and recommended practices for the Volusia County School District.



The Project Management Office (PMO) is responsible for the procurement of technology products through contracts and other services. The PMO tracks major high risk initiatives for the entire division and provides contract negotiation expertise with the focus on maximizing services while reducing costs, as much as possible, from our much needed partners and vendors.

## **Applications, Reporting & Support Services**

The purpose of the application services function of the division is to provide users access to software applications that support their work product. Applications are categorized according to the major activity supported. The major activities are business operations and student information/reporting. The applications provided by this unit are essential to the proper functioning of the school district. The personnel from this unit are expected to be partners with their customers and act as a bridge between the world of the end user and technological resources/services. These staff members must be skilled in technological disciplines and very knowledgeable of the day-to-day duties of their applications users.

The purpose of the reporting unit is to support district-wide users in their reporting activities with state and federal agencies, manage forms control activities for the district, operate the district Support Services center for both employees and the general public and provide users with security access rights to the district network and specific applications and FTE Survey and pupil accounting activities.

The support service activities are as diverse as providing information regarding school zoning information to potential homebuyers or telephone-based and remote assistance to an employee requiring technical assistance with a variety of district applications, software and hardware, including problems with logins, printing problems or other equipment issues; and responding to a myriad of public records requests received in the district. The staff utilizes extensive databases of information from all organizational divisions in the district coupled with sophisticated searching software to provide these services.

This unit reviews all new data reporting requirements received in the district and coordinates revision with the appropriate user departments. The necessary modifications are coordinated with the user departments and the applications development unit for compliance purposes. Accordingly, this unit also manages the reporting calendar for the division. Historical data and the oversight of the selection of data for analytical purposes is also a function of this unit. This service is continually expanding as the district's dependence on data driven decisions expands.

## **Infrastructure & Technical Services**

The Central Data center operations, Communications and Monitoring Center (CMC), Network Engineering, and Systems Engineering are the four (4) major functions provided by the Infrastructure & Technical Services section of the division.

The central data center staff provides operational service functions for the division and monitors the health of the data center. Activities of the data center staff include report card processing, FTE reporting, and system backups as examples of important functions that make up their daily schedule. This area operates regularly on a 24-hour work schedule.

# Technology Services

Communication and Monitoring Center (CMC) operates from the DeLand Administration Center and is staffed 24x7 to remotely monitor building security and significant other notable conditions that may occur on a school campus or may be reported to the center by other means. When a situation arises, the staff will contact the responsible parties to resolve a particular situation. Fire alarms, intrusion detection, power failures, freezer temperature variances, missing students and a host of other situations are reported to the center so that the proper agencies or individuals can be alerted for resolution.

The systems and networking staff provide high-level technical support to other personnel within the division. These personnel are comprised of mostly engineers who design and monitor the technical infrastructure of the district including the selection of network software and hardware products. Responsibilities include the configuration and maintenance of the local and wide area network, internet access, e-mail management, telephony infrastructure, and network security activities.

## **Operations & Interactive Media**

The Learning Technologies, User Support, Help Desk, Media Services, and Web Services are the five (5) major functions provided by the Operations & Interactive Media section of the division.

The Learning Technologies unit develops and supports instructional technology integration into the classroom. This is accomplished by coordinating with Instructional Services division and school-based administrators to create best practices and standardization with instructional technology. Learning Technologies also develops support documents and training videos for technologies deployed in the school and administrative offices. The Learning Technology area is the liaison between the schools, curriculum, and administrative offices with technology services to provide support and guidance for all classroom technology hardware and software purchases. The Learning Technologies unit coordinates pilot programs for instructional technology including the Apple Learning Technology Classrooms (LTC) and Bring Your Own Technology (BYOT).

Field support functions are provided by User Support Analysts (USAs), most of whom are located at schools and major administrative complexes, and who provide direct first level end user support. Services such as installing new equipment, loading approved software, relocating equipment, assisting with “how to” questions and coordinating the repair of defective equipment are their major service functions. The Field Support team also includes the Technology Distribution Center (TDC). The TDC is the central distribution center for all of the district’s hardware.

The Help Desk (x25000) provides Tier 1 technical phone support to all of the district’s users. The team helps to answer questions regarding the use of technology, remotely resolve technical issues, and route service tickets to the appropriate User Support team.

The Media Services team functions include maintaining the ITV television station, maintaining SAFARI Montage, and the VCSNow media server. In addition, they produce all district videos including training videos, marketing commercials, and the LaunchPad news series. Media Services includes a team of videographers and TV technicians.

The Web Services team provides district level support to over 180 public facing school and department websites. In addition, they also maintain the district Intranet site and collaboration site to improve internal district communication. Web Services includes a team of web designers and developers.





## Printing & Copy Center

The district's printing and copy center supports all paper copying activities in the district. This is accomplished by placing small convenience copiers throughout the district, including schools, and the operation of a central copy center for bulk copying purposes. The basic philosophy of this unit is to provide services in the most economical environment. The vast majority of the copying in the district is done in the central copy center. Users, including classroom teachers, can submit their work to the center in either paper or electronic media. The copy center utilizes high-speed devices and produces high quality reproductions at the lowest possible cost. Central copy center equipment is connected to the wide area network and provides the end user with the capability to electronically submit, monitor, and archive their work. The center produces approximately 116 million copies annually and processes over four hundred thousand job requests. Additionally, the district copy center serves the local county government offices for their high volume copying needs.

## Technology Services Division Budget

<b>Departments</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Technology Services	\$ 8,098,802	\$ 9,595,271	\$ 8,766,044	\$ 9,262,712
Printing and Copying - Copy Center	(6,024)	286,425	195,862	280,479
<b>Total Departments</b>	<b>\$ 8,092,778</b>	<b>\$ 9,881,696</b>	<b>\$ 8,961,906</b>	<b>\$ 9,543,191</b>

<b>Expenditure Categories</b>	<b>Actuals 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Actuals 2012-2013</b>	<b>Adopted 2013-2014</b>
Salaries	\$ 4,844,172	\$ 5,151,390	\$ 4,672,498	\$ 4,783,378
Benefits	1,312,153	1,393,551	1,274,435	1,408,988
Purchased Services	1,154,861	2,360,455	2,107,669	2,373,025
Materials and Supplies	678,520	971,300	860,383	972,600
Capital Outlay	42,069	-	45,282	-
Other Expenses	61,003	5,000	1,639	5,200
<b>Total Expenditures</b>	<b>\$ 8,092,778</b>	<b>\$ 9,881,696</b>	<b>\$ 8,961,906</b>	<b>\$ 9,543,191</b>





# School Organization Chart



**Superintendent**  
Dr. Margaret A. Smith



**Area Superintendent**  
Mr. James "Tom" Russell

**Area Superintendent**  
Mrs. Vickie Presley

- Area 1**
- Atlantic High
  - Blue Lake Elementary
  - Chisholm Elementary
  - Coronado Beach Elementary
  - Debary Elementary
  - Deltona High
  - Deltona Lakes Elementary
  - Deltona Middle
  - Discovery Elementary
  - Edgewater Public
  - Enterprise Elementary
  - Forest Lake Elementary
  - Freedom Elementary
  - Friendship Elementary
  - Galaxy Middle
  - Heritage Middle
  - Indian River Elementary
  - Manatee Cove Elementary
  - New Smyrna Beach High
  - New Smyrna Beach Middle
  - Orange City Elementary
  - Osteen Elementary
  - Pierson Elementary
  - Read-Pattillo Elementary
  - River Springs Middle
  - Southwestern Middle
  - Spirit Elementary
  - Starke Elementary
  - Sunrise Elementary
  - Taylor Middle-High
  - Timbercrest Elementary
  - University High
  - Volusia Pines Elementary
  - Woodward Ave. Elementary

- Area 2**
- Campbell Middle
  - Champion Elementary
  - Citrus Grove Elementary
  - Creekside Middle
  - Cypress Creek Elementary
  - DeLand High
  - DeLand Middle
  - George Marks Elementary
  - Hinson Middle
  - Holly Hill School
  - Horizon Elementary
  - Longstreet Elementary
  - Mainland High
  - McInnis Elementary
  - Ormond Beach Elementary
  - Ormond Beach Middle
  - Ortona Elementary
  - Osceola Elementary
  - Palm Terrace Elementary
  - Pathways Elementary
  - Pine Ridge High
  - Pine Trail Elementary
  - Port Orange Elementary
  - Pride Elementary
  - Seabreeze High
  - Silver Sands Middle
  - South Daytona Elementary
  - Spruce Creek Elementary
  - Spruce Creek High
  - Sugar Mill Elementary
  - Sweetwater Elementary
  - Tomoka Elementary
  - Turie T. Small Elementary
  - Westside Elementary



## Budget Summary

The elementary school budget includes all general fund costs to operate 45 elementary schools and one K-8 School. This budget represents 29.9% of the total operating budget. The 2013-14 budget for the elementary school program totals \$139.3 million, a 0.43% increase from the 2012-13 adopted budget.

Funding for salaries decreased overall by \$0.9 million, but are highlighted by increases in teachers and teachers on assignment because of enrollment changes and decreases in custodial positions because of outsourcing. We also experienced slight increases in retirement contributions and health insurance costs. The non-salary (supply) budgets decreased slightly due to the outsourcing of custodial supplies.

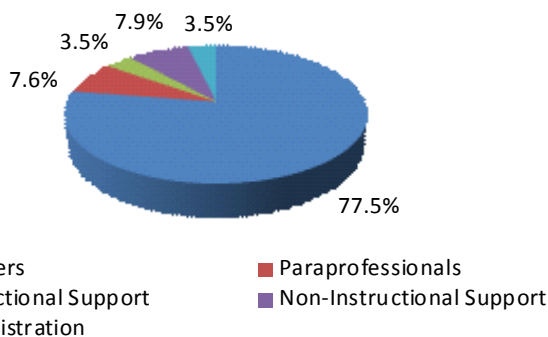
The elementary school program budget provides resources for over 27,000 students in grades K-5. Twenty-six percent of the elementary schools have enrollments under 500. Our smallest elementary school serves 225 students with 21.1 faculty and staff and our largest elementary school serves 805 students with 68.8 faculty and staff.

Position	Adopted Budget 2012-2013	Adopted Budget 2013-2014	Difference
Teachers	\$ 79.94	\$ 83.74	\$ 3.80
Paraprofessionals	3.05	3.07	0.02
Media Specialists	2.08	2.01	(0.07)
Certified School Counselors	2.23	2.14	(0.09)
Principals	3.37	3.32	(0.05)
Assistant Principals	2.38	2.26	(0.12)
TOA/TAA	0.43	0.85	0.42
Office Clerical	5.36	5.14	(0.22)
Campus Advisors	0.02	0.02	-
Custodians	4.64	-	(4.64)
Supplements/Subs	1.97	2.02	0.05
Employee Benefits	31.91	33.76	1.85
Non-salary Budgets	1.36	0.99	(0.37)
<b>Total</b>	<b>\$ 138.74</b>	<b>\$ 139.32</b>	<b>\$ 0.58</b>

\*Amounts shown in millions

The elementary program is aligned with Florida's Standards in all subject areas including art, health education, language arts, mathematics, music, physical education, reading, science, and social studies. Skills, concepts and processes are developed, reinforced and integrated to provide students with a balanced elementary experience. Students have access to fully equipped media centers, technology, textbooks, math manipulatives, and supplementary materials and equipment to ensure a positive, well-balanced learning environment and educational program. School tutoring programs are offered for students needing additional assistance in reading and mathematics. A summer reading camp is provided for grade three students who need more time to

develop and refine basic reading skills. The Primary Program emphasizes the development of a solid foundation of the essential skills needed to succeed at learning to read and write: foundational skills, reading, writing, speaking and listening, and language acquisition. The Intermediate Program enhances reading and writing development and focuses on reading to learn. Support programs include Title I (schools meeting federal guidelines), Exceptional Student Education (ESE), tutoring and guidance programs, and gifted. Parenting classes and materials are offered to assist families.



# Middle Schools

## Budget Summary

The middle school budget includes all general fund costs to operate our 12 middle schools. This budget represents 11.9% of the total operating budget. The 2013-14 budget for the middle school program totals \$55.5 million, a 0.5% decrease over the 2012-13 budget.

Position	Adopted Budget 2012-2013	Adopted Budget 2013-2014	Difference
Teachers	\$ 30.71	\$ 31.42	\$ 0.71
Paraprofessionals	1.09	1.18	0.09
Media Specialists	0.62	0.61	(0.01)
Certified School Counselors	1.62	1.66	0.04
Principals	1.00	0.99	(0.01)
Assistant Principals	1.56	1.68	0.12
TOA/TAA	0.05	0.04	(0.01)
Office Clerical	2.46	2.47	0.01
Custodians	1.88	-	(1.88)
Campus Advisors	0.47	0.46	(0.01)
Supplements/Subs	0.92	0.95	0.03
Employee Benefits	12.78	13.52	0.74
Non-salary Budgets	0.61	0.52	(0.09)
<b>Total</b>	<b>\$ 55.77</b>	<b>\$ 55.50</b>	<b>\$ (0.27)</b>

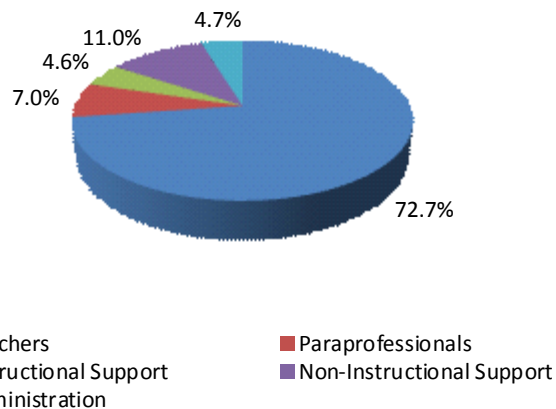
\*Amounts shown in millions

108.6 faculty and staff. Five of the middle schools serve less than 1,100 students. Our smallest middle school serves 688 students with 63.7 faculty and staff.

The curriculum for students in the middle schools in Volusia County represents high standards and high expectations. Each subject taught has its own curriculum map - a living document that demonstrates the alignment between Volusia County's curriculum and the Common Core State Standards (as well as Florida's Next Generation Sunshine State Standards where applicable). The curriculum maps confirm what students should know and be able to do by the time they reach high school. Middle school teachers in Volusia County Schools are dedicated to academic progress. As students work toward independence, teachers encourage students to develop a positive identity by establishing and maintaining high standards and high expectations for all students. Each middle school has distinguishing characteristics that match the needs and traits of the students who attend the school.

Funding for salaries decreased overall by \$0.9 million, highlighted by increases in teachers needed for class size compliance and decreases in custodial positions because of outsourcing. The salary increases are offset by slight increases in retirement contributions and health insurance costs. The non-salary (supply) budgets decreased mostly due to the outsourcing of custodial supplies.

The middle school program budget provides resources for almost 13,000 students in grades 6-8 at 12 middle schools. Fifty-eight percent of our middle schools have enrollments of 1,100 or more. Our largest middle school serves 1,365 students with



## Budget Summary

The high school budget includes all general fund costs to operate our ten high schools. This budget represents 16.9% of the total operating budget. The 2013-14 budget for the high school program totals \$78.7 million, a 6.1% decrease from the 2012-13 budget.

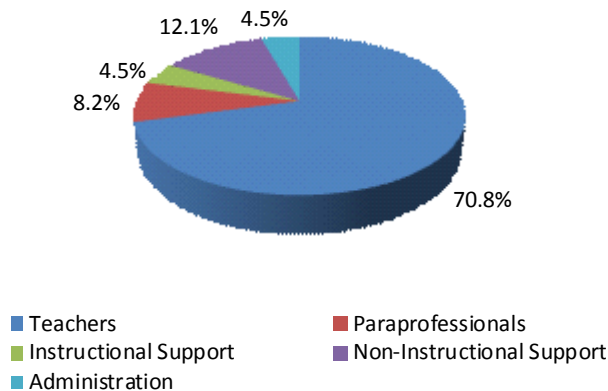
The high school budget decreased a net of \$4.7 million, highlighted by decreases in teacher salaries and decreases in custodial positions because of outsourcing. Although approximately 21 teachers were added due to enrollment increases, the overall salary and benefits costs decreased because of employee turnover savings.

The high school program budget provides resources for almost 19,000 students in grades 9-12 at nine high schools and one middle-high school. Five of the high schools serve over 1,900 students every day. Three serve between 1,600 and 1,900 and two serve less than 1,100. The smallest high school serves 1,086 students with 104.6 faculty and staff and our largest high school serves 2,806 students with 188.8 faculty and staff. All of our public high school programs meet or exceed state requirements.

Position	Adopted Budget 2012-2013	Adopted Budget 2013-2014	Difference
Teachers	\$ 45.12	\$ 43.69	\$ (1.43)
Paraprofessionals	2.07	1.97	(0.10)
Media Specialists	0.58	0.54	(0.04)
Certified School Counselors	2.45	2.62	0.17
Principals	0.95	0.95	-
Athletic Directors	0.30	0.28	(0.02)
Assistant Principals	2.22	2.22	-
TOA/TAA	0.48	0.45	(0.03)
Office Clerical	3.26	3.14	(0.12)
CBE Students	0.06	0.06	-
Custodians	3.15	-	(3.15)
Campus Advisors	0.75	0.75	-
FMT-Ag Farm Facility	0.09	0.09	-
Supplements/Subs	2.26	2.24	(0.02)
Employee Benefits	19.03	18.68	(0.35)
Non-salary Budgets	1.03	1.03	-
<b>Total</b>	<b>\$ 83.80</b>	<b>\$ 78.71</b>	<b>\$ (5.09)</b>

\*Amounts shown in millions

Extensive offerings are available in language arts, mathematics, social studies, science, music, art, world languages, career and technical education, and physical education. High schools also have specialized credit retrieval labs, which provide an opportunity for high school students to retrieve failed credits through a competency-based, online curriculum and remain on track for graduation. Specific courses, including elective offerings, vary between schools based on student demand, community needs and staff availability.



Our 2013 graduates garnered over \$33,291,340 in scholarships. Two of our high schools, DeLand High and Spruce Creek High, offer the International Baccalaureate (IB) program designed for students seeking admission to competitive four-year, post-secondary institutions. Other programs offered in our high schools are career academies, Volusia Virtual school, dual enrollment, Advanced Placement (AP) classes, and driver's education.



# Special Centers

## Budget Summary

The special center school budget includes all general fund costs to operate programs at 10 different sites for almost 300 students in grades Pre-K-12. This budget represents 1.1% of the total operating budget. The 2013-14 budget for the special centers totals \$5.1 million, a 6.3% decrease from the 2012-13 budget.

Position	Adopted Budget 2012-2013	Adopted Budget 2013-2014	Difference
Teachers	\$ 2.58	\$ 2.17	\$ (0.41)
Paraprofessionals	0.24	0.19	(0.05)
Placement Specialists	0.06	0.09	0.03
Certified School Counselors	0.24	0.29	0.05
Principals	0.10	0.10	-
Assistant Principals	0.28	0.25	(0.03)
Specialist/User Support Analyst	-	0.12	0.12
TOA	0.16	0.16	-
Office Clerical	0.24	0.30	0.06
Custodians	0.05	-	(0.05)
Campus Advisors	0.03	0.03	-
Supplements/Subs	0.21	0.20	(0.01)
Employee Benefits	1.19	1.15	(0.04)
Non-salary Budgets	0.02	0.01	(0.01)
<b>Total</b>	<b>\$ 5.40</b>	<b>\$ 5.06</b>	<b>\$ (0.34)</b>

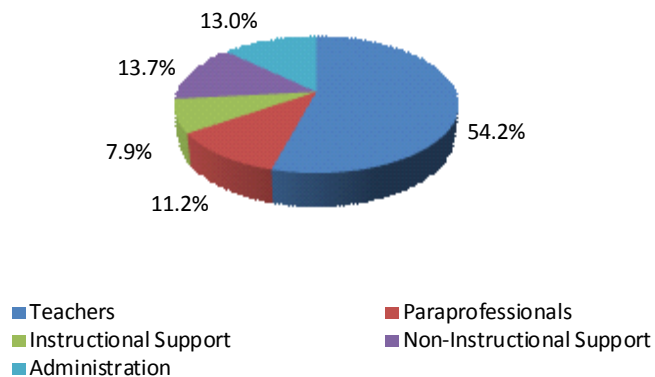
\*Amounts shown in millions

The special center budget remained relatively stable this year, with a small decrease mainly due to a reduction of teachers at two of our schools of placement, offset by increases in retirement contributions and health insurance costs.

The Alternative Education program (schools of placement) offers educational opportunities for approximately 2,000 students at 6 sites in Volusia County. These sites offer committed youth or students with failing grades, behavioral problems, runaways, or drug or alcohol issues, an option to be successful in their education. The educational programs are staffed with certified teachers and are operated/monitored by the Volusia County School Board. Some of the sites are operated through a collaborative agreement or contract between the school district and various community agencies, including the Department of Juvenile Justice.

Our schools of choice, eLearning East and eLearning West, offer individualized, self-paced blended learning environments. The eLearning program offers a unique opportunity to students with 12 or more credits who are not successful in the traditional high school setting or who have dropped out of school and want to return for their high school diploma.

Volusia Virtual School (VVS) provides students just-in-time learning through a digital forum to meet student needs anytime, any place. VVS provides part-time and full-time enrollment for students. The full-time virtual instruction program is available for students in grades K-12 through our partnership with three online providers. VVS works collaboratively with district and school-based personnel to provide students with part-time virtual and blended learning solutions to meet academic needs and statutory requirements.



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# *Glossary*





# Glossary

**1011 Loan (formerly 237 Loan):** The school board of any Florida School district is authorized to create obligations by way of anticipation of budgeted revenues without pledging the credit of the district or requiring future levy of taxes for capital purposes for a period of one year; however, such obligations may be extended from year to year for a total of 5 years. The debt service is paid from the proceeds of the capital millage (1.500 mills).

--A--

**Accreditation:** Certification by an official review board that specific requirements have been met, such as institutional accreditation by the Southern Association of Colleges and Schools (SACS).

**Accrual:** A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

**Ad Valorem Tax (property tax):** A tax levied primarily on real property. The amount of tax is determined by multiplying the taxable assessed value of the property by the millage rate.

**Additional Discretionary Millage:** A portion of the ad valorem (property) tax rate which is a local school board decision. This levy can not raise more than \$100 per FTE. Approval of this millage requires a separate vote by the board.

**Adequate Yearly Progress (AYP):** Measures the progress of all public schools enabling all students to meet the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students are at grade level by 2014.

**Administrative Technology Services:** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purpose.

**Advancement Via Individual Determination (AVID):** A national college preparatory program designed to support high school students who are academically performing in the middle who may be the first generation in their family to go to college.

**Amendment:** A change to the adopted budget, which may increase or decrease a fund total. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report.

**Amortization:** Generally referring to the systematic repayment of debt. Debt obligations may be repaid in installments that include interest and a gradual reduction of the principal. The district has limited the debt amortization to 25 years or less on all current obligations.

**Appropriation:** An authorization made by the School Board that permits officials to incur obligations against and to make expenditures of governmental resources.

**ARRA:** American Recovery and Reinvestment Act.



**ARRA State Fiscal Stabilization Funds:** The Stabilization program is a new, one-time appropriation that the U.S. Department of Education awarded to Governors to help stabilize State and Local budgets in order to minimize and avoid reductions in education and other essential services, in exchange for a State's commitment to advance essential education reform. The two components of the Stabilization program are the Education Stabilization Fund and the Government Services Fund.

**ARRA Stimulus Funds:** The ARRA Stimulus program appropriated new funding for the Individuals with Disabilities Education Act (IDEA) and Title I programs to help ensure that children with disabilities and students in poverty situations have equal opportunity for public education. The Stimulus funding is for two years and the overall goal is to stimulate the economy to avoid reductions in education.

**Assessed Valuation:** The estimated value placed upon real and personal property by the County Property Appraiser as the basis for levying property taxes.

**Assigned Fund Balance:** Fund balances that contain self imposed constraints of the government to be used for a particular purpose.

--B--

**Balanced Budget:** A financial plan where revenues equal, or exceed, expenditures.

**Base Student Allocation (BSA):** The dollar amount of revenue allocated by the Legislature at a base funding amount per full-time student.

**Benchmark:** A statement within Sunshine State Standards that describe what students at a certain grade level should know and be able to do.

**Bond (Debt Instrument):** A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specified capital expenditures.

**Budget Amendment:** A formal document approved by the board to change the adopted budget.

**Budget Calendar:** A schedule of dates used in the preparation and adoption of the annual budget.

**Budget (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

**Budget (Preliminary):** The Superintendent's initial budget recommendation prior to the tentative budget hearing.

**Budget (Recommended):** The budget formally adopted by the School Board at the final public hearing in September and submitted to Department of Education for approval. It serves as the approved financial plan for operations of the School District for the fiscal year.

**Budget (Tentative):** The budget advertised in the newspaper and formally adopted by the School Board in July.





# Glossary

**BYOT:** Bring Your Own Technology

--C--

**Capital Outlay (object of expenditure):** Expenditures for the acquisition of fixed assets or additions to existing fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, remodeling of buildings, and equipment. Typically, new construction and land acquisition are budgeted in the Capital Outlay Funds. In the operating fund, typical capital outlay items include vehicles, library books, audio-visual equipment, computers, software, and furniture.

**Capital Outlay Bond Issue (COBI):** The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses.

**Capital Outlay & Debt Service (CO&DS):** A state source of funds from motor vehicle license revenue. The projects funded from this source must be shown on the district's approved Project Priority List, developed from projects recommended in the educational plant survey.

**Capital Outlay Funds:** A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include PECO, CO&DS, impact fee, property taxes, and sales tax.

**Capital Outlay Millage:** (Also known as Local Capital Improvement Funds - LCIF) Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy was capped at 2.000 mills in 1989-1990 by the state Legislature. In 2008-09, the Legislature lowered the cap to 1.750 mills and in 2009-10 they lowered it again to 1.500 mills.

**Career Academies:** Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops, and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

**CASI:** Council on Accreditation and School Improvement

**Categoricals:** State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Instructional Technology, Safe Schools, Teacher Lead, Teacher Training, and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

**Central Services:** Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.



**Certificate of Participation (COP):** A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, COPs are dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a general obligation bond.

**Certified Taxable Value:** The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

**Charter Schools:** Charter schools are public schools operating under a performance contract with the local school board. They are free from many state and local bureaucratic regulations and mandates controlling local schools, but in return, they are held strictly accountable for the academic and financial performance of the school. Charter schools, sometimes referred to as “independent public schools”, can be existing public schools converted to charter status or newly created schools organized by teachers, parents, and community groups.

**Class Size Reduction Amendment (CSR):** A voter-approved amendment adopted in November, 2002 to reduce class size in the state of Florida. Beginning in the 2010-11 school year, class sizes will be capped at 18 students in kindergarten through 3rd grade, 22 students in grades 4 through 8, and 25 students in grades 9 through 12.

**Classrooms for Kids:** The Florida Legislature bonded a portion of lottery funds to provide an additional source of Capital Outlay funds to accommodate class size reduction requirements.

**Common Core State Standards:** The Common Core State Standards provide a consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them. The standards are designed to be robust and relevant to the real world, reflecting knowledge and skills that our young people need for success in college and careers.

**Community Services:** Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

**Comprehensive Annual Financial Report (CAFR):** A report filed at the close of the fiscal year which consists of a complete set of financial statements presented in conformity with accounting principles.

**Compression Adjustment:** Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

**Cost Factors:** Weights assigned to the ten educational programs in which students are categorized in the Florida Education Finance Program (FEFP) that are based on average cost of the program in the state. In most cases, a three year average is used to determine this factor.

**Critical Needs Operating Millage:** In accordance with Section 1011.71(3)(c), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mill for critical capital outlay needs or for critical operating needs may levy this millage for 2011-12 and 2012-13. If the district levies this additional 0.25 mill for operations, a compression adjustment shall be calculated and added to the district’s FEFP allocation. The 2012-13 fiscal year is the last year for authorization of this levy.



# Glossary

--D--

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Service Fund:** A fund established to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

**Declining Enrollment Supplement:** Additional funds provided to districts whose student population has decreased from the previous year.

**Depreciation:** Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Capital assets are depreciated using the straight-line method over the following estimated useful lives: Improvements Other than Buildings 20 years, Buildings and Fixed Equipment 40 years, Furniture, Fixtures and Equipment 5 years, Motor Vehicles 10 years, Audio Visual Materials 3 years, and Computer Software 5 years. Land and construction in progress are not depreciated.

**Developmental Scale Score (DSS):** A type of scale score used to determine a student's annual progress from grade to grade.

**Discretionary Grants:** Federal and State programs in which each governing agency may choose to fund only those applicants whose project applications best satisfy the funding criteria determined by each division.

**Discretionary Lottery:** An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund to be expended in accordance with the school district adopted policies and procedures that define enhancement and the types of expenditures consistent with that definition. Districts are required to provide the Department of Education with a copy of these policies and procedures and to submit an annual report showing all actual expenditures of enhancement funds.

**Discretionary Millage:** The portion of the ad valorem (property) tax rate that is normally a local school board decision. While technically a local option, discretionary millage revenues are often included in state totals of "total potential revenue". Discretionary millage rates are capped by annual legislature action.

**District Cost Differential (DCD):** The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

**District Wide Budget:** Allocations budgeted in departments for the benefits of the district as a whole (e.g. Property Insurance, Employee Tuition, etc.)

**DJJ Supplement (Department of Juvenile Justice):** An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

**DOE:** Department of Education (generally refers to the Florida Department of Education unless otherwise specified).



**Dollar Value of One FTE:** The amount of revenue which the district receives can be calculated by the following formulas. One FTE times the program cost factor equals weighted FTE (WFTE). WFTE multiplied by Base Student Allocation (BSA), multiplied by the District Cost differential equals the dollar value of all WFTE.

**DOR:** Department of Revenue (a state agency).

**Dual Enrollment:** Enrollment in two institutions at the same time such a college and a high school, whereby a student can earn both high school and college credit simultaneously.

--E--

**Education Jobs Fund:** A new federal program that provides funds in assistance to states to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary and secondary education.

**Education Stabilization Fund (ARRA):** One of two components of the ARRA Stabilization program to restore State support for elementary and secondary education, public higher education, and, as applicable, early childhood education programs and services.

**Educational Technology:** An allocation to provide new hardware and software to students and programs.

**EJF:** Education Jobs Fund.

**Elementary School:** A school composed of students in grades Pre-Kindergarten (Pre-K) through grade five.

**Employee Benefits (object of expenditure):** Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Included is the district's share of costs for Social Security and the various pension, medical and life insurance plans.

**Encumbrances:** Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or the goods or services have been rendered, thus becoming an obligation (liability).

**Energy Services (object of expenditures):** These expenditures include electricity and diesel fuel as well as heating oil, gasoline, and bottled and natural gas.

**English for Speakers of Other Languages (ESOL):** Instruction provided to Limited English Proficient (LEP) students based on their level of English language proficiency. ESOL instruction must integrate instructional techniques of teaching English as a second language with the curriculum requirements of English Language Arts.

**Entitlement Grants:** Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.



# Glossary

**ESE Guarantee Allocation:** A special allocation added to the FEFP for students in FEFP Program Categories 111, 112, and 113. It is based upon projection FTE multiplied by the 2000-01 program cost factors, minus basic cost factors, adjusted for workload and prevalence. The allocation is not recalculated after each FTE survey.

**Exceptional Student Education (ESE):** In the state of Florida, ESE is the designation for special education for students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

**Expenditures:** Decreases in net financial resources under the current resources measurement focus.

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**Facilities Acquisition and Construction:** Consists of the activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

**Federal Revenue:** Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

**FEFP:** The Florida Education Finance Program.

**Fiduciary Funds:** Used to report resources held by a government unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs

**Fiscal Services:** Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.

**Fiscal Year (FY):** The twelve-month period beginning July 1st and ending June 30th. Commonly referred to by the calendar year in which it ends, e.g. the fiscal year ending June 30, 2012 is Fiscal Year 2012.

**Florida Comprehensive Assessment Test (FCAT):** A state mandated assessment test covering reading and mathematics in grades 3-10, writing for grades 4, 8 and 10 and sciences in grades 5, and 11.

**Florida Education Finance Program (FEFP):** The system, established in 1973, of financing the operation of Florida Public Schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes.

**Florida Virtual School (FLVS):** FLVS began as a pilot program in 1997 and is Florida's first internet-based school. The school is open to students in all 67 Florida school districts. Public, private and home school students are eligible to enroll in these free courses. Students may take GED to honors to Advanced Placement courses. Successful completion of courses generates FTE for the Virtual School. Credits earned through Virtual School are transferrable to district schools.

**Food Services:** Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or



snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

**FRS:** Florida Retirement System

**Full Time Equivalent (FTE) Enrollment:** An FTE is defined as one student in membership in an FEFP program or a combination of programs for 180 days and not less than 900 hours for grades 4-12, and not less than 720 hours for grades Pre-K-3. The main FTE surveys occur in October and February.

**Full Time Equivalent (FTE) Position:** A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year for a given position classification.

**Function:** The action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be committed (e.g., encumbrances) or designated (e.g., contingency) for specific purposes.

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**General Administration (Superintendent's Office):** Consists of those activities performed by the superintendent, deputy superintendents, area superintendents, and assistant superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the Office of the Superintendent.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called Operating Fund.

**General Obligation Bonds (GOB):** When the district pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) Bonds. In Florida, a G.O. Bond issue must be authorized by authorized by a public referendum.

**General Support Services:** Consists of those activities responsible for establishing policy, operating schools and the central administration offices and providing the essential facilities and services for the staff and pupils.

**G.I.S.:** Geographic Information System used for the application of school attendance boundaries and provides demographic information for future student growth population.





# Glossary

**Government Services Fund (ARRA):** Another component of the ARRA Stabilization program in which the funds must be used for public safety and other government services, which may include assistance for elementary and secondary education and for modernization, renovation or repair of public school facilities.

**Governmental Funds:** These are the funds often referred to as “source and use” funds. The fund types included are general, special revenue, capital projects, debt service, and special assessment.

**Grant:** Contributions of either money or material goods given by a contributing unit (public or private) to receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

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**High School:** A school composed of students in grades nine through twelve.

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**Impact Fees:** The County of Volusia imposes an impact fee on each new residential unit constructed for school construction. This fee is adjusted each year per the impact fee ordinance and is completely recalculated every three years.

**Indirect Costs:** Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

**Individuals with Disabilities Act (IDEA):** A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

**Instruction & Curriculum Development Services:** Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

**Instructional Materials Allocation:** An allocation to provide instructional materials such as textbooks, AV materials, computer courseware or software, manipulatives and learning laboratories that will assist in the instruction of a subject or course.

**Instructional Media Services:** Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations.

**Instructional Related Technology:** Technology activities and services for the purpose of supporting instruction.

**Instructional Staff Training Services:** Activities designed to contribute to the professional or occupational growth and competence of members on the instructional staff during the time of their service to the



school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves and travel leaves.

**Instructional Support Services:** Provides administrative technical (such as guidance and health) and logistical support to facilities and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

**Interfund Transfers:** Amounts transferred from one fund to another within a fund group, i.e. debt service.

**Intergovernmental Revenue:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to other departments or schools of the district, on a cost reimbursement basis. The district's self-insured plans are accounted for as and Internal Service Fund.

--K--

**K-8 Summer School:** An allocation to provide instruction for students receiving basic supplemental instruction during the 180-day term. Summer school is funded out of Supplemental Academic Instructional Categorical.

**Kindergarten:** A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

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**Lease Purchase Agreement:** School Boards are authorized to lease-purchase educational facilities, sites, equipment, vehicles, and buses. Prior to entering into such agreement, the Board must consider it at a public meeting after due notice as required by law. The term of any lease-purchase agreement shall expire on June 30th of each fiscal year, but may be automatically renewed annually.

**Least Restrictive Environment (LRE):** A phrase used in the Individuals with Disability Education Act (IDEA) to describe the type of setting schools should provide for students with disabilities. The phrase is generally understood to mean that such children should be assigned to regular, rather than special, classrooms to the extent that they can profit from being there and do not interfere too much with the education of others. Opinions differ greatly over what this should mean for particular children, as well as for such children in general.

**LEP:** Limited English Proficient.

**Levy:** To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.





# Glossary

**Liability Insurance:** Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgements awarded against the system. Also recorded here are any expenditures (not judgements) made in lieu of liability insurance.

**Long Term Debt:** Debt with a maturity of more than one year from the date of issuance.

--M--

**Materials and Supplies (object of expenditure):** Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included.

**McKay Scholarships:** A voucher program where exceptional student education (ESE) students apply for the “scholarships” from the Department of Education. The amount of the voucher is deducted from the public school district’s Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

**Middle School:** A school composed of students in grades six through eight.

**Mill:** One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

**Millage Rate:** The ad valorem (property) tax rate. See Mill.

**Modified Accrual:** The method of accounting in which revenues are recognized when earned and available.

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**Net OPEB Obligation:** The Net OPEB Obligation is the cumulative difference between annual OPEB cost and the employer’s contributions to the plan.

**No Child Left Behind (NCLB) Act:** This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

**Nonrecurring:** Expenditure or revenue which is not expected to be needed or available after the current fiscal year.

--O--



**Object of Expenditure:** The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include salaries, employee benefits, purchased services, materials, and capital outlay.

**Operation of Plant:** Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

**Other Post-Employment Benefits (OPEB):** Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

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**Perkins Act:** The federal vocational education funding act.

**Program Cost Factor (Program Weight):** A numeric value of the relative cost of providing an instructional program. The “Base Program”, Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

**Project:** The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by project.

**Property Insurance:** Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also included are costs for appraisals of property for insurance purposes.

**Proprietary Funds:** Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains Internal Service funds to accumulate and allocate costs internally among the District’s various functions. The District uses internal service funds to account for its self-insurance programs.

**Public Education Capital Outlay (PECO):** A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities.

**Pupil Personnel Services:** Those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement, and Other Pupil Personnel Services.



# Glossary

**Pupil Transportation Services:** Transportation of the pupils to and from school activities, either between home and school, school and school, or on trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

**Purchase Order:** A document that authorizes the purchase of specified merchandise or the rendering of certain services and the charge for them.

**Purchased Services (object of expenditure):** Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. Examples are the costs of repair and maintenance services (not materials), certain utilities, rentals, communications, training, travel, legal and fiscal services.

--R--

**Race To The Top:** The Race to the Top Fund is a competitive grant program funded through the American Recovery and Reinvestment Act of 2009 (ARRA). It is designed to encourage and reward States that are creating the conditions for education innovation and reform; achieving significant improvement in student outcomes, including making substantial gains in student achievement, closing achievement gaps, improving high school graduation rates, and ensuring student preparation for success in college and careers

**Reading Program:** The Legislature provided \$97.7 million for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$83,546 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the state total K-12 base funding.

**Remediation Reduction:** A performance based incentive for current 9-12 grade students. This allocation is based on placement test scores and is used to enhance the Math and English curricula.

**Required Local Effort (RLE):** The combination of ad valorem (property) taxes which the school district is required to impose in order to receive state FEFP funds.

**Reserve:** An account used to indicate that a portion of fund balance is restricted for specific purpose.

**Response to Intervention (RTI):** The practice of providing high-quality instruction/intervention matched to students' needs and using learning rate over time and level of performance to make educational decisions.

**Restricted Fund Balance:** Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

**Revenue Anticipation Notes:** These notes may be issued by the District in anticipation of the receipt of current funds. These notes may not exceed one year, but may be extended on a year to year basis for a total of five years. These obligations may not exceed one-fourth of the District's tax revenue for operations for the preceding year.



**Revenue Bonds:** When a government issues bonds that do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In Florida, revenue bonds do not require voter approval.

**Revised Budget:** An increase or decrease to the adopted budget.

**Rolled-Back Rate:** A calculation mandated by the state which produces a fictitious ad valorem (property) tax rate for comparison purposes. This rolled-back rate is the rate that would generate the same amount of revenue in the new fiscal year as was produced in the previous fiscal year, less new construction and other adjustments.

**RTTT:** Race to the Top

**Rubric:** Scaling guidelines or criteria used to evaluate all FCAT performance tasks and essays. Describes what characterizes responses at each score point.

--S--

**Safe Schools:** An allocation based on FTE and the latest official Florida Crime Index. Allowable expenditures include middle school after school programs, alternative school programs for adjudicated youth, and other improvements to enhance the learning environment.

**Salaries (object of expenditure):** Amounts paid to employees of the school system, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

**Sales Tax Revenue:** On October 9, 2001, the voters of Volusia County approved a referendum adopting a half-cent sales tax for fifteen years, effective January 1, 2002, to fund the Volusia County School District Board approved ten-year plan to construct certain identified educational facilities.

**SBE/COBI Bonds:** State Board of Education/Capital Outlay Bond Indebtedness Bonds issued by the state on behalf of a local school district.

**Scale score:** Score used to report student results for the entire test in FCAT Reading, Mathematics and Science. Scale scores range from 100 to 500 at each grade level.

**School Administration:** Provides the responsibility of directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

**School Advisory Counsel (SAC):** SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.



# Glossary

**School Board:** Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

**School Improvement Plan:** This is a plan to improve student performance at an individual school. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board.

**School Recognition Money:** A program providing increased autonomy and financial awards to schools that have sustained high student performance or that demonstrate substantial improvement in student performance. The A+ legislation greatly expanded the program and standardized criteria for awards. In fiscal year 2010-11, each qualifying school receives an allocation of \$70 per student from the “Lottery” trust fund.

**School Way Cafe (SWC):** Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district’s defined Food Services program are to be charged as a purchased service of the applicable function. (Also referred to as Food Services).

**School Wide Budget:** Allocations budgeted in departments for school level purposes (e.g., musical instrument repair, adjunct classrooms, etc.).

**Self Insurance Funds:** Funds used to account for and finance uninsured risks of loss for workers’ compensation, property, liability and fleet claims.

**Sequestration:** A spending cut where an amount of money equal to the difference between the cap set in the annual Budget Resolution and the amount actually appropriated is sequestered by the Treasury and not handed over to the agencies to which it was originally appropriated by Congress.

**Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI):** A regional accreditation agency for over 13,000 public and private educational institutions ranging from preschool to college level in the Southern United States.

**Sparsity Supplement:** Additional funds are provided to small districts in order to recognize that there are certain costs which are necessary to all districts; however, larger districts are more easily able to absorb these costs (economy of scale).

**Special Revenue Bonds (SRB):** The State of Florida Constitution and Statutes give the school district authorization to bond special reoccurring revenues. These SRBs are limited and special obligations of the school board payable solely from and secured by a prior lien upon and pledge of the proceeds received by the Board from the levy and collection of a one-half cent discretionary sales surtax. The bonds and the indebtedness evidenced, thereby, do not constitute a lien upon any property of the Board or District, but



constitute a lien only on the pledged funds as provided in the Bond Resolution. The levy of the surtax must be approved by a referendum of the electors of Volusia County.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In the School District of Volusia County, most federal funds and the food service program are treated as special revenue funds.

**STARTS:** Skills, Tips, Routines for Teacher Success is a required training component for new-to-ESE teachers.

**Statute:** A formal, written law of a country or state written and enacted by its legislative authority, perhaps to then be ratified by the highest executive in the government, and finally published.

**STEM:** Science, Technology, Engineering, Mathematics

**Summer Reading Allocation:** An allocation which provides additional instruction to targeted students in grade 3 who were retained and to give remediation to students in grade 12 who did not pass FCAT.

**Sunshine State Standards (SSS):** Florida's curriculum framework that provides for what students should know and be able to do in each subject, each grade level.

**Supplemental Academic Instruction (SAI):** A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

--T--

**Tax Anticipation Note (TAN):** A short term debt issued by a qualified entity for the purpose of improving cash flow. The maximum maturity is one year and repayment is based on specific future tax collection of the municipality.

**Teacher Lead Program:** A categorical program to provide each classroom teacher with additional funds to purchase classroom materials and supplies.

**Teacher Training Allocation:** A categorical to provide for professional growth of instructional personnel that aligns in-service activities with school improvement and student achievement plans.

**Title I:** A federally funded program designed to ensure that all students in poverty situations have an equal opportunity to achieve in the areas of reading, writing and mathematics.

**Transportation Allocation:** A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district school board, a private provider, or with parents.



# Glossary

**TRIM Act:** The “Truth in Millage” Act, incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

--U--

**Unassigned Fund Balance:** Fund Balance of the General Fund that is not constrained for any particular purpose.

**Unweighted FTE:** Refers to the number of Full Time Equivalent students prior to being multiplied by the cost factor of the instructional program to which the FTE (student) is assigned.

--V--

**Varying Exceptionalities (V.E.):** A term used by Exceptional Student Education indicating a class serving students with disabilities (SWD) with different exceptionalities.

**Voluntary PreKindergarten (VPK):** A free, state-funded program available to children who are four years old on or before September 1.

**Volusia Proficiency Model (VPM):** The Volusia County School District continually evolves in its implementation of learning communities, problem-solving, response to intervention, and multi-tiered systems of support. The Volusia Proficiency Model captures the manner in which these powerful initiatives work together to provide the best opportunities for all students to learn. Student data is analyzed to determine appropriate strategies and interventions for students who are struggling and for students who are ready to advance. The focus is on helping all students succeed in learning.

**Volusia System for Empowering Leaders (VSEL):** A comprehensive system for professional development and annual evaluation of school administrators

**Volusia System for Empowering Teachers (VSET):** A new multi-metric instructional evaluation system for teachers.

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**Weighted FTE:** The amount of survey-determined FTE for a program, multiplied by that program’s cost factor, yields the amount of weighted FTE.

